Part: II
1886

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

No. 52 } LAHORE, THURSDAY, DECEMBER 29, 1887. { of 1887.

PART I.–A.

Punjab Government Notifications and Orders.

BOARDS AND COMMITTEES DEPARTMENT.

COMMITTEES.

The 22nd December 1887.

No. 774.—Notification.—In accordance with the provisions of Section 17, Act XIII of 1884 (The Punjab Municipal Act), it is hereby notified that the following persons have been elected, under Section 5, sub-section 2, of the said Act, members of the Municipal Committee of Dasúya, in the Hoshiárpur District, in accordance with the rules made in that behalf by the Local Government :—

Búra Mal, *vice* Kírpa Rám, Khatri.

Ghasita Mal, Brahman, re-elected.

The 23rd December 1887.

No. 775.—*Notification.*—In accordance with the provisions of Section 17, Act XIII of 1884 (The Punjab Municipal Act), it is hereby notified that the following persons have been elected, under Section 5, sub-section 2, of the said Act, members of the Municipal Committee of Rewári, in the Gurgaon District, in accordance with the rules made in that behalf by the Local Government :—

Bishan Singh, Dhosar, *vice* Kazi Shams-ud-din, retired.

Rám Chander, Dhosar, *vice* Jogal Kishore, Dhosar, retired.

Shib Karan Dás, Mahájan, *vice* Pandit Nathu Rám, retired.

The 26th December 1887.

No. 779.—*Notification.*—In accordance with the provisions of Section 17, Act XIII of 1884 (The Punjab Municipal Act), it is hereby notified that Lála Shib Dás has been elected, under Section 14, sub-section 1, of the said Act, President of the Municipal Committee of Montgomery in the Montgomery District.

C. L. TUPPER,

Offg. Secretary to Government, Punjab.

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Punjab Government Gazette

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1886.

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LAHORE, THURSDAY, JANUARY 7, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 19TH DECEMBER 1885.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 14th December 1885.

No. 335.—The services of the undermentioned officers are placed temporarily at the disposal of the Military Department, for employment at the Camp of Exercise:—

* * * * * * * *

Captain H. E. S. Abbott, R. E., Punjab.

W. S. TREVOR, *Colonel, R. E.,*
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 2ND JANUARY 1886.

FOREIGN DEPARTMENT.

PROCLAMATION.

Fort William, the 1st January 1886.

By command of the Queen-Empress it is hereby notified that the territories formerly governed by King Thebaw will no longer be under his rule, but have become part of Her Majesty's dominions, and will, during Her Majesty's pleasure, be administered by such officers as the Viceroy and Governor-General of India may from time to time appoint.

(Signed) DUFFERIN,
Viceroy and Governor-General.

INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 1*st January* 1886.

No. I. *I. E.*

Her Majesty the Queen and Empress of India has been pleased to appoint the undermentioned Gentlemen, who by their services have merited the Royal favor, to be Companions of the Order of the Indian Empire :—

* * * * * * * *

Lieutenant-Colonel Andrew Higgins, Commandant of the 1st Punjab Volunteer Rifle Corps.

* * * * * * * *

By Order of the Grand Master,

H. M. DURAND,

Secretary to the Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 29*th December* 1885.

No. 2668 *G.*—Lieutenant H. S. P. Davies, Assistant Commissioner of the 3rd Grade in the Punjab, is appointed to officiate as a Political Assistant of the 3rd Class, and is posted as Assistant to the Governor-General's Agent in Central India, with effect from the 4th December 1885.

INTERNAL.

The 1*st January* 1886.

No. 9*I.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Muhammad Hussain Khan, late an Assistant Surgeon in the Punjab, the title of "Khan Bahadur," as a personal distinction.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.—CODES.

Calcutta, the 31*st December* 1885.

No. 819.

CIVIL PENSION CODE.

Section 188.

Rule 1.

Page 103.

Substitute the following for the last sentence of this rule :—

The following Rules apply to the cases of officers of the late Indian Navy, re-employed under Government, who have commuted the whole, or a portion, of their Indian Navy pensions :—

(1) If the re-employment of the officer commenced after the 31st of July 1883, his salary will be subject to a deduction equal to the amount of pension commuted, provided that his total emoluments shall not thereby be reduced to a less amount than the original pension, together with a quarter thereof.

The officer will not be entitled by reason of such deductions to resume, on the termination of his re-employment, any portion of the amount of pension commuted.

(2) If the re-employment of the officer commenced on or before, the 31st of July 1883, his salary will be subject to deductions as above; but—

(3) If deductions under Rule 2 have been regularly made during the whole period of his re-employment, he will be allowed to discontinue payment of the deductions when the aggregate amount deducted equals the capital value (calculated at the date of the commencement of his re-employment) of the amount of pension commuted.

(4) An officer under Rule 2 will be allowed on the termination of his re-employment to resume the amount of pension commuted, provided that the full capital value, as described in Rule 3, has been repaid by the deductions from his salary. If such capital value has not been repaid in full when the re-employment ceases, the amount of pension commuted may be resumed on the officer paying up the balance, and with effect from the date on which he pays such balance.

(5) An Indian Navy pensioner re-employed on or before the 31st of July 1883, from whose salary the deductions prescribed in Rule 1 have not been regularly made during the whole period of his re-employment, is not entitled to the concessions specified in the subsequent rules, and is subject to deductions under Rule 1 from the date on which it is known that such deductions are not being made, or such earlier date as may be determined by the Government of India.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 1st January 1886.

APPOINTMENTS.

No. 2.—PUNJAB FRONTIER FORCE—

No. 3 Mountain Battery.

Lieutenant P. W. D. Brockman, R.A., to officiate as 2nd Subaltern, *vice* Lieutenant F. T. Cole, on furlough. Dated 29th November 1885.

RETIREMENTS.

No. 11.—The undermentioned officers are permitted to retire from the service with effect from the 1st January 1886, subject to Her Majesty's approval:—

* * * * *

Surgeon-Major Richard Power.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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LAHORE, THURSDAY, JANUARY 14, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 9TH JANUARY 1886.

FOREIGN DEPARTMENT.

NOTIFICATION.—GENERAL.

Fort William, the 7th January 1886.

No. 30 *G.*—Surgeon-Major E. Lawrie, M.B., Officiating Residency Surgeon at Hyderabad, is confirmed in that appointment, with effect from the 20th October, 1885, *vice* Brigade-Surgeon T. Beaumont, M.D., retired.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS, &c.

SAVINGS BANKS.

Calcutta, the 4th January 1886.

No. 33.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

The Governor-General in Council has had for some time under consideration the expediency of continuing, in the same place and for the same purpose, the dual system of the District and the Post Office Savings Banks. His Excellency in Council has now decided that the District and the Post Office Savings Banks should be amalgamated, and that the Post Office organisation being more widely spread and more convenient for the public than the Treasury system, the District Savings Banks should be closed and their accounts transferred to the Post Office Savings Banks. The Government District Savings Banks will accordingly be

closed, with effect from the 1st April 1886. Any balances in the District Savings Banks on the date of closing will be transferred to the Post Office Savings Banks. From the date of the receipt of the present orders no new accounts should be opened in any District Savings Bank. Any person wishing to open an account in a District Savings Bank should be directed to apply to a Post Office Savings Bank. Depositors having accounts in District Savings Banks can, in the interval which will elapse before those Banks are closed, apply for the transfer of their accounts to some Post Office Savings Bank under the rules which are now in force for such transfers. The Comptroller and Auditor General and the Director General of the Post Office are authorised to take measures calculated to encourage voluntary transfers of the above nature.

ORDERED, that the Resolution be communicated to the Comptroller and Auditor General and the Director General of the Post Office of India for information and for the issue of further necessary orders.

Ordered also, that the Resolution be published in the *Gazette of India* for general information.

CODES.

The 7th January 1886.

No. 71.

CIVIL LEAVE CODE.

Page 167.

Section 67.

For the first seven lines of rule 3 *under this Section, substitute the following* :—

"The allowances of a Military Officer subject to Military Rules during subsidiary leave, are regulated as if he were subject to Civil Rules."

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 8th January 1886.

APPOINTMENTS.

No. 16.—ORDNANCE DEPARTMENT—

* * * * *

Lieutenant F. A. L. Powell, R.A., 3rd Subaltern, No. 3 Mountain Battery, Punjab Frontier Force, to be Officiating Commissary of Ordnance, 4th class, *vice* Lieutenant A. L. M. Turner, R.A., appointed temporary Commissary of Ordnance, 3rd class. Dated 31st December, 1885.

No. 17.—PUNJAB FRONTIER FORCE—

1st Sikh Infantry.

Lieutenant C. E. H. Connell, Officiating Wing Officer, on probation, 6th Madras Infantry, to be Officiating Wing Officer, on probation, *vice* Captain A. C. Bunny. Dated 11th December, 1885.

No. 25.—PUNJAB FRONTIER FORCE—

2nd Punjab Cavalry.

Jemadar Bahadur Khan to be Ressaidar, Kote-Duffadar Mahomed Hassan to be Jemadar, on augmentation, with effect from the 18th September, 1885.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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LAHORE, THURSDAY, JANUARY 21, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 9TH JANUARY 1886.

MILITARY DEPARTMENT.

Fort William, the 8th January 1886.

FURLOUGH AND LEAVE.

No. 20.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

* * * * *

Captain C. Hoskyns, R.E., Executive Engineer, 2nd grade, Public Works Department, (p. a.) for 182 days, under rule IX of the regulations of 1868.

* * * * *

No. 21.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

* * * * *

Sub-Conductor J. Donovan, Public Works Department, (m. c.) for three months.

* * * * *

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 16TH JANUARY 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Calcutta, the 14th January 1886.

No. 70.—Consequent on, and with effect from the date of, the retirement of Mr. J. W. Smyth, Judge of the Chief Court of the Punjab, the Governor-General in Council is pleased to appoint Mr. R. T. Burney, C.S., Officiating Judge, to be Judge of the Chief Court.

ECCLESIASTICAL.

The 12th January 1886.

No. 6.—The Reverend Henry James Spence Gray, M.A., has been appointed a Junior Chaplain on the Bengal (Lahore) Ecclesiastical Establishment to fill an existing vacancy.

Mr. Gray reported his arrival at Bombay on the 28th ultimo.

The 15th January 1886.

No. 12.—ADDENDUM.—Insert the following as Article (8) in Rule I, Part II of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June 1885:—

(8) For burial in a family vault, Rs. 3.

A. MACKENZIE,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

PENSIONS, &c.

Calcutta, the 13th January 1886.

No. 175.—With reference to Notification No. 3565, dated the 16th October 1885, the Governor-General in Council is pleased to notify that the Secretary of State for India in Council has directed that all notifications and applications on the part of subscribers to, or beneficiaries under, the Bengal Civil Fund, which are required or prescribed by the rules of the said Fund, as existing on the 1st February 1880, shall, an and after the 1st June 1885, be given and made by subscribers or annuitants in England to the Director of Funds at the India Office, and by subscribers or annuitants in India to the Comptroller of India Treasuries.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 15th January 1886.

FURLOUGH AND LEAVE.

No. 33.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Major A. H. Turner, Bengal S. C., Wing Commander and 2nd-in-Command, 2nd Punjab Infantry, (p. a.) for 1 year and 91 days, under rule IX of the regulations of 1868.

* * * * *

PROMOTIONS.

No. 38.—PUNJAB FRONTIER FORCE—

3rd Punjab Cavalry.

Ressaidar Dhyan Singh to be Ressaldar, on augmentation.

Jemadar Hidayat Ali Khan to be Ressaidar, on augmentation; and to be Woordie-Major *vice* Ressaidar and Woordie-Major Hakim Singh, resigned the appointment.

Jemadar Ghulam Ali to be Ressaidar, *vice* Ressaidar Dhyan Singh, promoted.

Kote-Duffadar Barkut Ali to be Jemadar, *vice* Jemadar Hidayat Ali Khan, promoted.

Kote-Duffadar Gurmukh Singh to be Jemadar, on augmentation.

Duffadar Lall Singh to be Jemadar, on augmentation.

Duffadar Feroze Khan to be Jemadar, on augmentation.

With effect from the 18th September 1885.

5th Goorkha Regiment.

Jemadar Baliram Thapa to be Subadar, Havildar Gajbir Thapa to be Jemadar, *vice* Subadar Debu Goorung, invalided, with effect from the 1st December 1885.

O. R. NEWMARCH, *Colonel*,

Offg. Secretary to the Government of India.

// Dieu et mon droit. Honi soit qui mal y pense. //

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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LAHORE, THURSDAY, JANUARY 28, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 24TH OCTOBER 1885.

No. $\frac{50}{1801-11}$.

Extract from the Proceedings of the Government of India, Home Department (Public),—dated Simla, the 23rd October 1885.

READ—

Home Department Resolution No. 53—1890-1901, dated 14th November 1884, reviewing the reports on the results of the measures adopted for exterminating wild animals and poisonous snakes in British India during the year 1883.

Read also the following letters from Local Governments and Administrations submitting returns for the year 1884 :—

From the Government of Madras, No. 743 A., dated 19th June 1885.
From the Government of Bombay, No. 255 I., dated 10th July 1885.
From the Government of Bengal, No. 1699 J. D., dated 14th September 1885.
From the Government of the North-Western Provinces and Oudh, No. $\frac{964}{III-201}$, dated 24th August 1885.
From the Government of the Punjab, No. 566 S., dated 4th July 1885.
From the Chief Commissioner, Central Provinces, No 1859-97, dated 18th May 1885.
From the Chief Commissioner, British Burma, No. 583-48 N., dated 23rd March 1885.
From the Chief Commissioner, Coorg, No. 1770-240, dated 23rd March 1885.
From the Chief Commissioner, Assam, No. 649, dated 24th April 1885.
From the Resident at Hyderabad, No. 175 G., dated 18th May 1885.
From the Chief Commissioner, Ajmere-Merwara, No. 132, dated 7th February 1885.
From the Resident in Mysore, No. $\frac{2063}{309}$, dated 21st January 1885.

RESOLUTION.

A STATEMENT showing the loss of human and animal life caused by wild animals and venomous snakes, and the results of the measures adopted for the destruction of noxious animals and snakes, during the year 1884, as compared with the previous year, is appended to this Resolution. The number of human lives lost decreased slightly from 22,905 in the previous year to 22,425, and this decrease was common to all Provinces except Bengal, British Burma and Coorg. The deaths caused by wild animals fell from 2,838 to 2,795, and those due to snake-bite from 20,067 to 19,629. As has usually been the case, the returns from the Lower Provinces of Bengal and the North-Western Provinces and Oudh account for upwards of 75 per cent. of the total mortality. In the former of these Provinces the deaths aggregated 11,161 and in the latter 5,856 against 10,455 and 6,298, respectively, in the previous year. Tigers caused 831 deaths, wolves 265, leopards 229, and 'other animals' 1,266. Under the head last mentioned are included 547 deaths caused by jackals in Bengal and 70 in the North-Western Provinces and Oudh; also 123 deaths due to alligators, sharks, and crocodiles in Bengal. Of the deaths caused by tigers, Bengal returns 419, Madras 139, Assam 138, and the Central Provinces 98. Wolves caused 177 deaths in the North-Western Provinces and Oudh and 73 in Bengal. The deaths under this head in other Provinces were comparatively few.

2. The reported loss of cattle amounted to 49,672 against 47,478 in the previous year. Of these, 47,944 are said to have been caused by wild animals and 1,728 by snakes. The largest loss is reported from Bengal, where 12,397 head were killed. Madras comes next, with a loss of 9,065, followed by the North-Western Provinces and Oudh with 8,409, Assam with 6,670, and the Central Provinces with 4,372. The losses reported from other Provinces, though in some cases considerable in themselves, were insignificant when compared with the above figures. Tigers and leopards are shown as having been about equally destructive, having killed 19,680 and 19,699 head of cattle, respectively.

3. In the number of wild animals destroyed there was a satisfactory increase from 19,890 in the previous year to 23,775. This increase was common to all kinds of animals, and in the case of tigers was chiefly due to the large number (495) of these animals destroyed by professional *shikáris* in the Rungpore District of Bengal. With the exception of those for Bombay Assam and Hyderabad, the reports are silent as to the number of licenses given for possession of arms for the destruction of wild beasts and for the protection of crops. In Bombay the total number of licenses issued during the year for the former of these purposes was 1,418, or 295 more than in 1883, in addition to which 926 licenses to possess arms, mostly for the protection of crops from wild animals, are said to have been granted in Kanara. In the plains of Assam no less than 6,791 licenses were issued for the possession of guns for the destruction of wild animals and the protection of crops. In Hyderabad 4,492 gun licenses were issued during the year; but it appears that the licensees directed their energies rather to obtaining food by shooting inoffensive animals than to the destruction of the more dangerous animals. As has been remarked on previous occasions, the Governor-General in Council considers that such licenses should be freely given when necessary for the destruction of wild animals, efforts being made to induce the licensees to use their arms for the purpose for which the licenses are granted. In order to enable the Government of India to see what action is taken in this matter in the several Provinces, it would be convenient if future reports contained full particulars regarding the number of licenses granted under the Arms Act Rules either for purposes of protection of crops or destruction of wild animals.

4. The only Provinces which show an appreciable destruction of poisonous snakes are Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab. The total number of snakes destroyed in all Provinces declined from 412,782 in the previous year to 380,981. The system of paying rewards for the destruction of venomous snakes on the authority of certificates granted by selected Indigo planters, which was experimentally introduced in 1882 in the Patna Division of the Bengal Presidency, was during the year under report in operation in the districts of Mozufferpore, Durbhunga and Monghyr. The results were so far satisfactory that the number of snakes destroyed in those districts increased from 10,534 in the previous year to 16,039. It is true that this result was accompanied by an increase in the number of deaths from snake-bite; but, as pointed out by the Local Government, this fact need not be considered to discredit the experiment, inasmuch as, since more attention is now paid to the destruction of snakes, it is very possible that more care is taken to record deaths from snake-bite. In the Madras Presidency the entries under the head of the number of snakes destroyed and the rewards given for such destruction are blank, and it would therefore appear that no special measures are taken in that Presidency towards the extermination of venomous snakes. If this is the case, the matter would seem to be one deserving the attention of the Madras Government, inasmuch as the number of deaths recorded in the Madras Presidency as due to snake-bite is considerable (1,191), and is larger than in any other Province except Bengal and the North-Western Provinces and Oudh.

5. The total amount given in rewards was Rs. 2,46,525 against Rs. 1,74,355 in the previous year, the increase being probably chiefly due to the larger number of wild animals destroyed during the year.

6. On the subject generally of the loss of life caused by wild animals and venomous snakes, the Governor-General in Council has little to add to the remarks made in previous reviews, the object of which was to impress on Local Governments the necessity for making every practicable experiment which may be suited to local circumstances. On the present occasion His Excellency in Council would only observe that the different results as regards the destruction of wild animals and snakes in districts similarly circumstanced appear to show how much depends on the degree of personal interest taken in the matter by district officers Instances are not wanting to show that increased exertions on the part of the District Magistrates are at once followed by largely increased destruction. For example, owing to th personal interest and exertions of Mr. Kennedy, the District Magistrate of Gorakhpur in th North-Western Provinces, and to the arrangements made for the prompt payment of reward the number of snakes destroyed during the year under report at once rose from 203 to 4,41 The Governor-General in Council trusts that Local Governments and Administrations wi impress upon district officers that their personal exertions are essential if any real progre is to be made in the extermination of wild beasts and venomous snakes, and if the considerabl loss of life which takes place year by year from this cause is to be sensibly diminished.

ORDER.—Ordered that this Resolution, with the appended Table, be forwarded Local Governments and Administrations for information and guidance, and that it be publish in the Supplement to the *Gazette of India*.

Statement showing the results of the measures adopted in British India with the view of exterminating wild animals and venomous snakes during the year 1884.

1		2									3								
Province.		Number of Persons killed by									Number of Cattle killed by								
		Elephants.	Tigers.	Leopards.	Bears.	Wolves.	Hyænas.	Other animals.	Snakes.	Total number of persons killed.	Elephants.	Tigers.	Leopards.	Bears.	Wolves.	Hyænas.	Other animals.	Snakes.	Total number of Cattle killed.
Madras ...	1883	5	267	49	28	3	6	24	1,267	1,649	1	3,460	4,418	30	416	308	188	278	9,099
	1884	5	139	44	8	1	...	58	1,191	1,446	6	3,129	4,708	68	336	331	183	304	9,065
Bombay ...	1883	1	7	8	1	4	...	46	1,159	1,226	...	1,068	394	22	1,077	68	73	69	2,771
	1884	...	12	2	3	1	1	89*	1,108	1,216	...	987	438	...	367	84	25	110	2,011
Bengal ...	1883	22	370	101	45	19	8	737	9,153	10,455	2	4,311	5,535	10	775	395	419	263	11,710
	1884	32	419	140	67	73	24	792	9,614	11,161	10	5,033	5,799	13	531	286	417	308	12,397
North-Western Provinces and Oudh.	1883	5	22	9	13	245	8	92	5,904	6,298	1	1,353	4,891	187	1,807	160	527	314	9,240
	1884	3	9	4	11	177	5	105†	5,542	5,856	...	1,081	4,617	200	1,522	349	327‡	313	8,409
Punjab ...	1883	...	2	2	1	3	1	46	909	964	...	136	1,505	35	803	46	98	47	2,670
	1884	...	6	2	...	2	...	52	809	871	...	361	745	19	231	176	483	178	2,193
Central Provinces	1883	...	137	37	10	6	4	111	1,076	1,381	...	2,251	1,168	11	111	45	266	54	4,006
	1884	1	98	22	7	5	...	94	797	1,024	...	2,507	1,287	2	34	102	381	59	4,372
British Burma ...	1883	4	13	4	1	3	...	17	119	161	32	818	80	1	35	...	56	313	1,335
	1884	1	8	2	...	...	...	10	168	189	1	785	169	...	15	...	89	256	1,315
Assam ...	1883	26	159	2	20	...	...	52	210	469	...	2,749	668	15	93	63	230	20	3,838
	1884	15	138	2	13	2	...	42	175	387	...	5,168	1,180	5	8	61	209	39	6,670
Coorg ...	1883	...	2	...	...	...	...	...	...	2	...	97	34	...	...	...	...	1	132
	1884	...	1	2	...	...	1	15	3	22	...	223	33	...	...	60	10	1	336
Hyderabad Assigned Districts.	1883	...	4	3	...	4	...	10	187	208	...	282	335	4	1,430	96	14	284	2,445
	1884	...	1	9	5	4	...	2	172	193	...	317	585	5	1,296	64	35	156	2,458
Ajmere and Merwara.	1883	...	2	2	...	...	1		83	92	...	38	36	...	157	...	...	1	232
	1884	2	...	...	...	...	1	6	50	59	...	89	138	...	192	16	7	4	446
Bangalore ...	1883	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1884	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...
Total for 1883		63	985	217	119	287	28	1,139	20,067	22,905	36	16,563	19,064	315	6,704	1,181	1,971	1,644	47,478
Total for 1884		69	831	229	114	265	32	1,266	19,629	22,425	17	19,680	19,699	312	4,532	1,538	2,166	1,728	49,672

* By scorpions 27
,, mad dogs 25
,, jackals 13
,, lizards 4
,, hogs and wild boars ... 5
,, crocodiles 3
,, mad foxes 2
,, buffaloes 2
,, wolf 1
,, unknown 7
Total ... 89

† By alligators and crocodiles ... 20
,, boars 13
,, jackals 70
,, nilgai 1
,, deer 1
Total ... 105

‡ By aligators and crocodiles ... 53
,, wild dogs 234
,, jackals 33
,, unknown 4
Total ... 324

Statement showing the results of the measures adopted in British India with the view of

1		4								
		NUMBER OF ANIMALS AND SNAKES DESTRO YE D								
PROVINCE.		Elephants.	Amount of reward.	Tigers.	Amount of reward.	Leopards.	Amount of reward.	Bears.	Amount of reward.	Wolves.
			Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
Madras	1883	1	...	185	11,950 0 0	1,565	46,786 0 0	298	2,084 0 0	93
	1884	6	328 0 0	321	23,518 8 0	2,195	81,437 0 0	541	4,064 0 0	230
Bombay...	1883	...	...	62	1,140 0 0	248	2,142 0 0	29	279 0 0	313
	1884	...	...	126	2,178 0 0	203	1,731 0 0	22	234 0 0	373
Bengal	1883	...	...	436	7,532 8 0	925	3,468 0 0	223	490 0 0	1,187
	1884	1	50 0 0	866	15,367 8 0	1,152	4,640 8 0	366	827 8 0	1,393
North-Western Provinces and Oudh ...	1883	...	...	118	1,055 8 0	394	1,774 8 0	588	1,606 8 0	2,664
	1884	...	...	102	875 8 0	452	2,110 0 0	484	1,348 8 0	2,387
Punjab	1883	...	...	19	123 0 0	184	1,103 0 0	25	...	1,472
	1884	...	...		54 0 0	230	1,127 8 0	145	...	1,931
Central Provinces	1883	...	...	276	12,920 0 0	540	4,915 0 0	235	1,077 0 0	376
	1884	...	...	260	12,530 0 0	596	5,450 0 0	217	992 0 0	275
British Burma	1883	1	...	129	3,875 0 0	85	1,285 0 0	111	961 0 0	...
	1884	...	...	118	4,070 0 0	101	1,555 0 0	118	982 8 0	4
Assam	1883	2	100 0 0	565	9,060 0 0	249	1,181 3 0	78	481 4 0	2
	1884	4	300 0 0	364	7,457 8 0	221	1,036 0 0	100	598 12 0	3
Coorg	1883	...	...	9	360 0 0	15	180 0 0	...	...	...
	1884	...	...	10	405 0 0	21	509 0 0	2	...	...
Hyderabad Assigned Districts ...	1883	...	...	24	470 0 0	139	1,807 8 0	12	60 0 0	132
	1884	...	...	19	330 0 0	86	1,140 0 0	2	10 0 0	110
Ajmere and Merwara	1883	...	...	2	...	5	11 0 0	...	...	...
	1884	...	...	5	20 0 0	3	10 0 0	...	...	...
Bangalore	1883	...	...	...	...	...	...	...	...	...
	1884	...	...	...	...	...	...	...	...	...
Total for 1883		4	100 0 0	1,825	48,486 0 0	4,349	64,653 3 0	1,599	7,038 12 0	6,239
Total for 1884		11	678 0 0	2,196	66,806 0 0	5,260	1,00,746 0 0	1,997	9,057 4 0	6,706

exterminating wild animals and venomous snakes during the year 1884.—concluded.

AND AMOUNT OF REWARD PAID FOR THEIR DESTRUCTION.

Amount of reward.	Hyenas.	Amount of reward.	Other animals.	Amount of reward.	Snakes.	Amount of reward.	Total number, excluding snakes, destroyed.	Total amount of reward, including snakes.	5 REMARKS.
Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
650 0 0	457	2,617 0 0	109	49 0 0	...	...	2,708	64,136 0 0	
1,807 0 0	715	5,089 0 0	25	3 0 0	...	...	4,033	1,16,246 8 0	9,710 sheep and goods killed by wild animals
1,133 0 0	134	530 0 0	550	35 10 0	293,230	6,725 4 0	1,336	11,984 14 0	
1,339 0 0	139	590 0 0	626	86 6 0	221,566	5,815 10 3	1,489	11,974 0 3	
6,990 0 0	409	744 0 0	2,473	1,665 12 0	38,856	7,095 10 3	5,653	27,976 6 3	
9,439 8 0	477	914 0 0	2,651	1,054 8 6	51,787	10,081 2 6	6,906	42,374 11 0	
5,654 12 6	120	221 0 0	23	29 0 0	24,490	2,821 1 11	3,907	13,162 6 5	
7,499 4 0	229	443 8 0	25§	45 0 0	24,689	2,937 2 10	3,679	15,258 14 10	
4,683 13 0	2	10 0 0	573	8 0 0	48,873	4,906 5 3	2,276	10,834 2 3	
6,525 0 0	6	...	16	6 0 0	74,355	8,560 0 6	2,333	16,272 8 6	
1,808 0 0	369	711 0 0	...	...	1,914	736 9 0	1,796	22,167 9 0	
991 0 0	309	598 8 0	...	...	2,378	841 0 0	1,657	21,402 8 0	
...	...	...	566	3,170 0 0	4,709	1 0 0	892	9,292 0 0	
...	...	...	437	3,139 8 0	4,491	1 0 0	778	9,748 0 0	
20 0 0	...	...	7	...	200	22 6 0	903	10,864 13 0	
...	4	...	139	2 0 0	428	28 10 0	835	9,422 14 0	
...	...	...	...	...	78	6 12 0	24	546 12 0	
...	...	...	501	...	111	7 4 0	534	921 4 0	
615 0 0	78	390 0 0	...	...	290	37 6 0	385	3,379 14 0	
510 0 0	74	370 0 0	...	...	289	37 12 0	291	2,397 12 0	
...	...	...	3	...	142	...	10	11 0 0	
...	4	3 0 0	5	...	246	...	17	33 0 0	
...	...	...	...	...	...	...	...	...	
...	...	...	1,223	233 1 3	641	240 5 0	1,223	473 6 3	
21,554 9 6	1,569	5,223 0 0	4,304	4,947 6 0	412,782	22,352 6 5	19,890	1,74,355 12 11	
28,110 12 0	1,957	8,008 0 0	5,648	4,569 7 9	380,981	28,549 15 1	23,775	2,46,525 6 10	

§ Wild boars 2

" dogs 23

Total ... 25

FROM THE "GAZETTE OF INDIA," DATED 16TH JANUARY 1886.

MILITARY DEPARTMENT.

Fort William, the 15th January 1886.

FURLOUGH AND LEAVE.

No. 33.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

* * * * *

Captain H. E. S. Abbott, R.E., Executive Engineer, 4th grade, Public Works Department, Punjab, (p. a.) for one year and 182 days, under Rule IX. of the Regulations of 1868.

* * * * *

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Fort William, the 13th January 1886.

No. 9.—Mr. W. B. Harington, Superintending Engineer, 3rd Class, *temporary rank* Punjab, reverted to his substantive rank of Executive Engineer, 1st Grade, with effect from the forenoon of the 11th December 1885.

W. S. TREVOR, *Colonel, R. E.,*
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 23RD JANUARY 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—MEDICAL.

Calcutta, the 20th January 1886.

No. 29.—The services of Surgeon R. J. Polden, M.B., Acting Medical Officer, Punjab Northern State Railway, are placed temporarily at the disposal of the Government of Bengal.

No. 35.—APPOINTMENT.—Surgeon G. F. A. Harris, Officiating Joint Medical Officer of Simla, is confirmed in that appointment, with effect from the 1st January 1886, *vice* Surgeon-Major R. Power, retired.

The 22nd January 1886.

No. 38.—Surgeon-Major B. Franklin, Joint Civil Surgeon of Simla, obtained 35 day's privilege leave, with effect from the 20th November 1885.

A. MACKENZIE,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

SEPARATE REVENUE.

Stamps.

JUDICIAL. &c.

Exemptions, &c.

Calcutta, the 21st January 1886.

No. 310.—In exercise of the powers conferred by Section 35 of the Court-fees Act, VII. of 1870, and in supersession of the notifications noted on the margin, the Governor-General in Council is pleased to remit the fees payable under the said Act on the following documents, namely :—

Home	Department Notification,	No. 1683,	dated 19th September	1870.
Finl.	" "	" 2520,	" 5th April	1872.
Finl.	" "	" 7317,	" 18th December	1874.
Home	" "	" 1443,	" 2nd November	1883.

(1) Copy of a charge framed under Section 210 of the Code of Criminal Procedure, 1882, or of a translation thereof, when the copy is given to an accused person.

(2) Copy of the evidence of supplementary witnesses after commitment, when the copy is given under Section 219 of the said Code to an accused person.

(3) Copy or translation of a judgment in a case other than a summons-case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under Section 371 of the said Code to an accused person.

(4) Copy or translation of a judgment in a summons-case, when the accused person to whom the copy or translation is given under Section 371 of the said Code is in jail.

(5) Copy of an order of maintenance, when the copy is given under Section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid.

(6) Copy furnished to any person affected by a judgment or order passed by a Criminal Court of the Judge's charge to the jury, or of any order, deposition, or other part of the record, when the copy is not a copy which may be granted under any preceding clause of this notification without the payment of a Court-fee, but is a copy which, on its being applied for under Section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment.

(7) Copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court.

(8) Copies of all documents which any such Advocate, Pleader or other person is required to take, in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings.

(9) Copies of judgments or depositions required by officers of the Police Department in the course of their duties.

SEPARATE REVENUE.

Sea Customs.

The 21st January 1886.

No. 17 S.—In exercise of the powers conferred by Section 23 of the Sea Customs Act, VIII. of 1878, the Governor-General in Council is pleased to sanction the remission of customs duty on Morris' tubes and patent ammunition when imported by Officers Commanding Volunteer Corps for the instruction of their men.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 22nd January 1886.

APPOINTMENTS.

No. 40.—PUNJAB FRONTIER FORCE—

1st Punjab Cavalry.

Lieutenant D. G. L. Shaw, Officiating Squadron Officer, to be Squadron Officer, *vice* Captain E. Lloyd, seconded. Dated 13th November 1885.

No. 42.—VOLUNTEER CORPS—

Administrative Battalion, Presidency Volunteers and Calcutta Volunteer Rifle Corps.

Lieutenant A. A. Barrett, Wing Officer, 5th Gurkha Regiment, to be Adjutant, *vice* Captain Channer, resigned. Dated 15th December 1885.

FURLOUGH AND LEAVE.

No. 43.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

* * * * * * * *

Major and Brevet-Colonel J. H. Broome, General List, Infantry, Squadron Commander and 2nd-in-Command, 2nd Punjab Cavalry, (p. a.) for 342 days, under Rule VIII., Clause 2, of the Regulations of 1868.

* * * * * * * *

Major J. A. Armstrong, R. E., Superintending Engineer, 3rd Class, Public Works Department, Punjab (p. a.), for one year and nine days, under Rule IX. of the Regulations of 1868.

Lieutenant G. W. B. Swiney, Bengal s. c., Wing Officer and Quartermaster, 2nd Sikh Infantry, (p. a.) for one year, under Rule 1 of the Regulations of 1875.

* * * * * * * *

Surgeon A. W. MacKenzie, 5th Punjab Infantry, (p. a.) for one year, under Rule I of the Regulations of 1875.

* * * * * * * *

LONDON GAZETTE.

No. 48.—The following extracts are published for general information :—

"London Gazette," dated the 15*th December* 1885, *page* 6070.

"India Office, 15*th December* 1885.

The Queen has approved of the following Promotions and Alterations of Rank among the officers of the Staff Corps and Indian Military Forces made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Robert Parry Nisbet, C. I. E. Dated 12th October 1885.

Major Charles Henry Tilson Marshall. Dated 12th October 1885.

* * * * * * * *

BENGAL CAVALRY.

To be Lieutenant-Colonels.

Major Richard Tickell Montgomery Lang. Dated 12th October 1885.

* * * * * * * *

BENGAL MEDICAL ESTABLISHMENT.

Surgeons to be Surgeons-Major. Dated 30th September 1885.

* * * * * * * *

Timothy Moloney, M.D.

* * * * * * * *

PROMOTIONS.

No. 53.—PUBLIC WORKS DEPARTMENT—

* * * * * * * *

Sub-Conductor Robert Straughan to be Conductor, *vice* Robert Miller, deceased, with effect from 28th November 1885.

* * * * * * * *

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, FEBRUARY 4, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 30TH JANUARY 1886.

FOREIGN DEPARTMENT.

NOTIFICATION.—EXTERNAL.

The 27th January 1886.

No. 186 E.—His Excellency the Viceroy and Governor-General is pleased to confer upon Pandit Suraj Kaul, Extra Assistant Commissioner, at Quetta, the title of "Rai Bahadur," as a personal distinction.

H. M. DURAND,

Secretary to the Government of India.

FRONTIER.

Lahore, the 21*st December* 1885.

No. 1071.—With the sanction of the Governor-General in Council, the following Acts are declared, under the provisions of Section 3 of Act XIV of 1874, to be in force in the following Scheduled Districts of the Punjab, namely :—

Hazára.	Bannu.
Pesháwar.	Dera Ismail Khan.
Kohát.	Dera Gházi Khan.

Year.	Number.	Subject.	REMARKS.
1836	XXVI	Governor-General's Camp Police.	
1837	IV	Power to acquire land.	
1838	XXV	Wills executed before the 1st January 1866.	
1839	XXIX	Dower, when marriage was contracted before 1st January 1866.	

Year.	Number.	Subject,	REMARKS.
1839	XXX	Inheritance, where descent took place before 1st January 1866.	
"	XXXII	Interest.	
1841	XI	Military Courts of Requests.	
"	XIX	Curators in cases of succession.	
1842	IX	Lease and release.	
"	XII	Military Bazars.	
1843	V	Slavery.	
1847	XX	Copyright.	
1850	XVIII	Protection of Judicial Officers.	
"	XIX	Binding of apprentices.	
"	XXI	Non-forfeiture of rights by loss of caste.	
"	XXXIV	State prisoners.	
"	XXXVII	Inquiries into behaviour of public servants.	
1851	VIII	Tolls on roads and bridges.	
1852	XXX	Naturalization of aliens.	
"	XXXIII	Enforcement of Judgments of Charter Courts and Military Courts of Requests.	
1853	II	Burdens on land.	
"	XIX	Recusant witnesses.	
1854	Sec 26 XXVI	Education of male minors subject to the superintendence of the Court of Wards.	
"	XXXI	Barring entails ; conveyances by married women.	
1855	XI	Mesne profits and improvements.	
"	XII	Executors and Administrators.	
"	XXIII	Administration of mortgaged estates in cases of descents occurring or devises made before the 1st January 1866.	
"	XXIV	Penal servitude.	
"	XXVIII	Interest.	
1856	XI	Desertion by European Soldiers.	
"	XV	Marriage of Hindu widows.	
1857	XI	Offences against the State.	
"	XXV	Forfeiture by mutineers.	
1858	III	State prisoners.	
"	XXXV	Estates of lunatics not subject to jurisdiction of Supreme Courts.	
"	XXXVI	Lunatic Asylums.	
"	XL	Care of persons and property of minors.	
1859	III	Cantonment Joint Magistrates.	
"	IX	Claims to property seized as forfeited.	
"	XV	Patents.	
1860	XXI	Registration of Societies.	
"	XXVII	Collection of debts on successions.	
1861	IX	Minors.	
1862	III	Government seal.	
1863	XVI	Excise duty payable on spirits used in arts and manufactures.	
"	XXIII	Claim to waste lands.	
"	XXXI	Gazette of India.	
1864	III	Foreigners.	
"	VI	Whipping.	
"	XV	Tolls on public roads and bridges.	
1865	III	Common carriers.	
"	XI	Mofussil Courts of Small Causes.	
"	XV	Marriage and divorce among Parsis.	
"	XXI	Intestate succession among Parsis.	
1866	V. Secs. 1 & 15	Bills of exchange, Commercial Law.	
"	XXI	Dissolution of marriage of native converts.	
"	XXVIII	Trustees and mortgagees' powers.	So far as not repealed by Act II of 1882.
1867	XXV	Printing Presses, &c.	
1869	XV	Evidence of prisoners.	

C. L. TUPPER,

Offg. Secretary to the Government of the Punjab.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

SEPARATE REVENUE.

Stamps.

NON-JUDICIAL.

Amendment, &c.

The 28th January 1886.

No. 434.—In exercise of the powers conferred by Section 56 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rule, in supersession of rule 7 of the rules promulgated by Financial Notification No. 1288, dated 3rd March 1882 :—

"(7) The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras Rangoon, or Lahore, and by the Commissioner of Stamps at Allahabad."

SEPARATE REVENUE.

Stamps.

Non-Judicial.

The 29th January 1886.

No. 453.—Whereas a doubt has been expressed as to the proper stamp duty chargeable under the Indian Stamp Act, 1879, on a charter-party containing a penalty clause, and it is desirable that the doubt should be removed, the Governor-General in Council, in exercise of the powers enabling him in that behalf, is pleased to direct that the stamp duty chargeable on a charter-party shall, notwithstanding anything contained in the instrument as to the payment of compensation in case of breach of the contract evidenced thereby, be limited to the amount chargeable under the Indian Stamp Act, 1879, Schedule I, Article 18.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 29th January 1886.

APPOINTMENTS.

No. 57.—PUNJAB FRONTIER FORCE—

5th Goorkha Regiment.

Lieutenant C. C. Chenevix-Trench, Quartermaster, to be Adjutant, *vice* Captain A. R. Martin, who vacates the appointment on promotion. Dated 2nd December 1885.

1st Punjab Cavalry.

No. 58.—The following direct appointment is made, with effect from date of joining :—
Janmeja Singh to be Jemadar on probation.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

[illegible]

NOTIFICATIONS.

[illegible]

[illegible] 1866.

[illegible] Calcutta, Bombay, Madras [illegible] at Allahabad.

[illegible]

[illegible]

Fort William, the 11th January 1866.

APPOINTMENTS.

[illegible]

[illegible] December 1865.

[illegible]

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, FEBRUARY 11, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 6TH FEBRUARY 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

SEPARATE REVENUE.

Assessed Taxes.

The 5th February 1886.

No. 593.—In exercise of the powers conferred upon him by Act II of 1886, and of all other powers enabling him in this behalf, the Honourable the President in Council is pleased to make the following rules under the said Act :—

1. The time within which amounts deducted from salary, annuity, pension, or gratuity paid by a local authority under section 8, sub-section (1), of the Act must be paid to the credit of the Government of India is fixed at one week from the date of payment of the salary, pension, annuity, or gratuity. The payment to the credit of the Government shall be made by remitting the amount to the Collector with a statement giving the following particulars for each person from whom the tax has been realised :—

(1) Name.

(2) Period for which the salary has been paid.

(3) Amount of salary paid.

(4) Amount of tax.

2. The return required by section 10 of the Act shall be in Form A hereto appended.

3. Any sums, such as payments to regimental mess or band funds or the like, compulsorily stopped from salary by the orders, or with the approval, of Government, shall be deducted from the salary previous to assessment.

A portion of salary withheld in pursuance of an order of a Court is not a sum compulsorily stopped from salary within the meaning of this rule.

4. A deduction made from the amount of salary, pension, or annuity liable to assessment on account of a payment made to a life insurance company must be supported by the receipt of the insurance company for the payment and a copy thereof. When the deduction is claimed by a servant of the Government, or of a local authority, the officer paying the salary, pension, or annuity will compare the original receipt with the copy, return the original, and attach the copy to the salary, pension or annuity bill if the payee is a Government servant, and to the statement forwarded with the amount of the tax realised under Rule 1, if the payee is a servant of a local authority.

Where the Collector is satisfied that the original receipt of the insurance company cannot be produced without an amount of delay, expense, or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient.

5. The amounts exempted from assessment by section 5, sub-section (1), clause (*g*) of the Act and by rule 4 above shall not be deducted from income for the purpose of determining whether the income is liable to the tax, or of determining the rate at which the tax shall be levied.

6. The amount to be assessed under section 24, sub-section (1), of the Act on account of a building occupied by the owner thereof shall not in any case exceed 10 per cent. of the aggregate income of the owner derived from all sources. It will not, however, be understood from this that a maximum of 10 per cent. of the aggregate income of the owner is to be considered equivalent to the letting-value of his house. The letting-value will, in all cases, be ascertained on the best data available, in view of the circumstances of the locality in which the house is situated.

7. Salaries, annuities, and pensions paid in April 1886, though on account of March 1886, are liable to the tax.

8. After the close of the year of assessment each Accountant-General or other auditing officer shall submit Return No. 1 in the form hereto appended to such officer as the Local Government may direct.

9. The certificates referred to in the second column of Part III of Schedule II of the Act shall be in Form B or in Form C, hereto appended.

10. Any claim under section 5, sub-section (1), clause (*e*) of the Act to exemption from the levy of the tax on the interest of securities employed solely for religious or public charitable purposes within the meaning of that clause must be supported by a certificate from the Collector, which shall be in Form D hereto appended.

11. In the case of securities, the interest on which is payable by the Government of India, the amount deducted on account of the tax under section 13, sub-section (1) of the Act shall be paid to the credit of the Government on the same day as the payment of the interest is made.

12. In the case of securities, the interest on which is not payable by the Government of India, the amount so deducted shall be paid to the credit of the Government within one week from the date on which interest is paid. The person deducting the amount should pay it to the credit of the Government by remitting the amount to the Collector with a statement showing the following particulars :—

(1) Name of owner.

(2) Description of security.

(3) Number of ,,

(4) Date of ,,

(5) Amount of ,,

(6) Period for which interest is drawn.

(7) Amount of interest.

(8) Amount of tax.

13. Interest on securities belonging to Service Funds shall not be assessed.

14. After the close of the year of assessment each Accountant-General and Comptroller shall submit Return No. II in the form hereto appended to such officer as the Local Government may direct.

15. In calculating the amount of tax payable the amount due on a fraction of a rupee shall be neglected. Thus the tax to be realised on a monthly salary of Rs. 166-10-8 is Rs. 4-5-2 only.

16. All public servants are forbidden to make public or disclose, except for the purpose of the working of Act II of 1886, any information contained in documents delivered or produced with respect to assessments under Part IV of the said Act, and any public servant committing a breach of this rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code.

17. Power to make further rules is hereby delegated to the several Local Governments.

18. Each Local Government will prescribe forms of registers to be maintained by Collectors and others for the purpose of showing the demand and collections of the tax, the various classes of incomes assessed, and the working of the several provisions of the Act.

19. After the close of the year of assessment each Local Government will submit to the Government of India in the Financial Department a report on the working of the Act.

20. The following returns in the forms hereto appended will be submitted with that report :—

Return I. } As received from the Accountant-General or Comptroller or
,, II. } other Auditing Officer.

,, III.

,, IV.

,, V.

and ,, VI.

FORM A.

(RULE 2.)

Return made by the Principal Officer of every Local authority, Company, Public body or Association under Section 10.

Designation of { Local authority / Company / Public body or / Association

Name of employé, pensioner, annuitant, or receiver of gratuity.	Address.	Salaries.			Pensions or Annuities.		Gratuities.	
		Employment.	Rate of salary.	Dates on which payable.	Rate of pension or annuity.	Dates on which payable.	Amount.	Dates on which paid.

FORM B.

(RULE 9.)

I Collector of do hereby certify that the income of the owner of the security/securities specified below, including the interest on that security/those securities, but excluding income from agriculture, is less than Rs. 500 a year.

Dated (Sd.)

Collector of

Description of security.	Number.	Date.	Amount.

FORM C.

(RULE 9.)

I Collector of do hereby certify that the income of the owner of the security/securities specified below, including the interest on that security/those securities, but excluding income from agriculture, is less than Rs. 2,000 a year.

Dated (Sd.)

Collector of

Description of security.	Number.	Date.	Amount.

FORM D.

(RULE 10.)

I Collector of do hereby certify that the interest on the security/securities specified below, standing in the name of , is employed solely for religious/public charitable purposes.

Dated (Sd.)

Collector of

Description of security.	Number.	Date.	Amount.

RETURN No. I.

(RULES 8 AND 20).

Statement showing the Collections of the Tax under Act of 1886, from Salaries, Pensions, Annuities, and Gratuities paid by Government in the year 188 -8 .

1	2			3	4	5	6	7	8	9	10	11
Class.	Income.			Paid by the Government.								Remarks.
				Salaries.		Pensions and annuities.		Gratuities.		Total.		
				No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	
	R		R		R		R		R		R	
I	500	but less than	750									
II	750	" "	1,000									
III	1,000	" "	1,250									
IV	1,250	" "	1,500									
V	1,500	" "	1,750									
VI	1,750	" "	2,000									
	TOTAL I TO VI ...											
VII	2,000	but less than	2,500									
VIII	2,500	" "	5,000									
IX	5,000	" "	10,000									
X	10,000	" "	20,000									
XI	20,000	" "	30,000									
XII	30,000	" "	40,000									
XIII	40,000	" "	50,000									
XIV	50,000	" "	1,00,000									
XV	1,00,000 and more .											
	TOTAL VII TO XV .											
	GRAND TOTAL .											

RETURN No. II.

(RULES 14 AND 20).

Statement showing the Collections of the Tax under Act of 1886 *from interest on securities in the year* 188 -8 .

1	2	3	4	5	6	7	8	9	10	
Class.	Rate of tax.	Securities of the Government of India.		Bonds or debentures charged by Parliament on revenues of India.		Securities of Local authority or Company.		Total.		REMARKS.
		Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	
I to VI ..	At 4 pies in the rupee...									
VII to XV ...	At 5 pies in the rupee...									
	TOTAL ...									

RETURN No. III.

(RULE 20.)

Statement showing the Collections of the Tax under Act of 1886 in the year 188 -8 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Class.	Amount of income.	*Salaries, pensions, annuities, and gratuities, paid by the Government.*		*Salaries, pensions, annuities, and gratuities paid by local authorities.*		SALARIES, &C., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS, AND PRIVATE EMPLOYERS. *Tax levied under.*				*Profits of companies.*		*Interest on securities.*	*Other sources of income.*		*Total collection of tax.*		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net collections.	REMARKS.
						Section 9 (1).		*Section 9 (2).*														
		No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.						
	Rs Rs		Rs		Rs		Rs		Rs		Rs	Rs		Rs		Rs	Rs	Rs	Rs	Rs	Rs	
I	500 but less than 750																					
II	750 " " 1,000																					
III	1,000 " " 1,250																					
IV	1,250 " " 1,500																					
V	1,500 " " 1,750																					
VI	1,750 " " 2,000																					
	TOTAL I TO VI																					
VII	2,000 but less than 2,500																					
VIII	2,500 " " 5,000																					
IX	5,000 " " 10,000																					
X	10,000 " " 20,000																					
XI	20,000 " " 30,000																					
XII	30,000 " " 40,000																					
XIII	40,000 " " 50,000																					
XIV	50,000 " " 1,00,000																					
XV	1,00,000 and more																					
	TOTAL VII TO XV ...																					
	TOTAL ...																					

RETURN No. IV.

(RULE 20.)

Statement showing the original and final demands and uncollected balances of amounts due under Act of 1886 in the year 188 -8 .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Part of the Act under which the income is assessed.	*Original demand.*		*Revision by Collector.*		*Revision by Commissioner.*		*Final demand.*		*Penalties by Collector.*		*Fines by Magistrate.*		*Arrears of previous year.*	Total of Columns 9, 11, 13 and 14.	*Collections.*					Balance.	REMARKS.
	No. of assessees.	Amount of tax.	No. of petitions or objections.	Demand after disposal.	No. of petitions or objections.	Demand after disposal.	No. of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
Chapter III A and Part I, Schedule II ...																					
Chapter III B and Part II, Schedule II ...																					
Chapter III C and Part III, Schedule II ...																					
Chapter III D and Part IV, Schedule II ...																					
TOTAL																					

RETURN

(RULE

Statement showing the Classification of Incomes on account o

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Class I, Rs. 500 to 750.		Class II, Rs. 750 to 1,000.		Class III, Rs. 1,000 to 1,250.		Class IV, Rs. 1,250 to 1,500.		Class V, Rs. 1,500 to 1,750.		Class VI, Rs. 1,750 to 2,000.		Total of Classes I to VI.	
Serial No.	Nature of Income.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1	Salaries paid by the Government ...														
2	Pensions and annuities ditto ...														
3	Gratuities ditto ...														
4	Salaries paid by Local Authorities ...														
5	Pensions and annuities ditto														
6	Gratuities ditto ...														
	Salaries, pensions, annuities, and gratuities paid by companies, public bodies, associations, and private employers—														
7	Managers and Assistant Managers ...														
8	Inspectors, overseers, and other executive servants														
9	Clerks and Accountants														
10	Shopmen														
11	Others														
	Companies—														
12	Banking														
13	Building														
14	Carpet manufacturing														
15	Cotton spinning and weaving ...														
16	Gas														
17	Hotel														
18	Ice														
19	Insurance—Fire														
20	Insurance—Life														
21	Insurance—Marine														
22	Jute and hemp														
23	Land														
24	Mining														
25	Press														
26	Railway														
27	Shipping and Navigation														
28	Telegraph and Telephone														
29	Trading														
30	Tramway														
31	Others														
	Interest—														
32*	Securities of the Government of India														
33*	Securities made chargeable on Indian Revenues by Parliament.														
34*	Securities of Companies and Local Authorities.														
	Professions—														
35	Religion														
36	Education and Science														
37	Fine arts														
38	Barristers, advocates, and pleaders ...														
39	Other legal practitioners														
40	Medicine														
41	Engineering														
42	Agents														
43	Artisans														
44	Bankers														
45	Builders														
46	Brokers														
47	Carriage builders														
48	Dealers in animals														
49	Dealers in agricultural produce ...														
50	Hotel-keepers														
51	House proprietors														
52	Livery stable keepers, letters out of horses, and carriages, and cattle.														
53	Owners of carriages, horses, and cattle plying for hire.														
	Manufacturers of—														
54	Cotton goods														
55	Woollen goods														
56	Jute, flax, and hemp														
57	Silk														
58	Indigo														
59	Spirits, wines and liqueurs														
60	Sugar														
61	Tea														
62	Metals and machinery														
63	Other Articles														
	Merchants—														
64	General														
65	Opium														
66	Piece-goods														
67	Grain														
68	Salt														
69	Others														
70	Money lenders and changers														
71	Newspaper proprietors														
72	Printers and printing press proprietors														
73	Ship or boat owners														
	Traders in—														
74	Woollen fabrics and dress														
75	Building materials...														
76	Furniture														
77	Metals														
78	Precious stones and jewellery ...														
79	Food														
80	Salt														
81	Spirits, drugs, and tobacco														
82	Fuel														
83	Animal and vegetable substances (not food).														
84	Books and stationery														
85	Other articles														

* Entries on account of these will be made

No. V.

20.)

which the Tax under Act *of* 1886 *was collected in the year* 188 -8 .

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Class VII, Rs. 2,000 to 2,500.		Class VIII, Rs. 2,500 to 5,000.		Class IX, Rs. 5,000 to 10,000.		Class X, Rs. 10,000 to 20,000.		Class XI, Rs. 20,000 to 30,000.		Class XII, Rs. 30,000 to 40,000.		Class XIII, Rs. 40,000 to 50,000.		Class XIV, Rs. 50,000 to 1,00,000.		Class XV, Rs. 1,00,000 and more.		Total of Classes VII to XV.		Grand Total.		REMARKS.
No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees.	Amount of tax.	No. of assessees	Amount of tax.	No. of assessees.	Amount of tax.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	

in columns 16, 36 and 38 only.

RETURN No. VI.

(RULE .)

Statement of expenditure incurred in the assessment and collection of the tax under Act of 1886 *in the year* 188 -8 .

1	2	3
HEAD.	Amount.	REMARKS.
Establishments		
Travelling Allowance		
Contingencies		
TOTAL ...		

No. 595.

From—The Secretary to the Government of India, Department of Finance and Commerce,

To—All Local Governments and Administrations.

I AM directed to forward copies of the rules made by the Honourable the President in Council under Act II of 1886, and to communicate the following remarks and instructions.

2. The President in Council desires to impress upon the Government of ______ / you his great anxiety that special care should be devoted to the assessment and working of the Act especially during the first year of its operation. He attaches the greatest importance to the necessity of exercising caution and moderation in the introduction of the measure. The Government of ______ is / You are authorised to entertain such establishments as may be required to ensure that the assessment shall be carefully and equitably made. Money spent in this way will, the President in Council feels assured, give a full return, by preventing inequitable assessments and discontent and by securing the smooth working of the Act.

3. The temporary employment in the working of the Act of persons who do not hold permanent appointments under Government should be forbidden, and all officers appointed for this purpose should be chosen from the permanent staff. A sufficient and trustworthy staff is specially requisite in the Presidency Towns, where so large a portion of the total tax will be assessed, and His Excellency in Council trusts that especial care will be exercised in the selection of the officers charged with the supervision of the work in these towns. It may also be expedient to place an officer of experience on special duty in the province under the charge of the Government of ______ / your charge to supervise the work during the whole or a portion of the coming year, and the President in Council authorises the Government of ______ / you to take this step at once should it be deemed desirable to do so.

4. The President in Council desires that in making the new assessments the results of the assessments made under the License Acts should be utilised to the utmost possible extent, and that they should be accepted as far as possible. Persons inadvertently omitted under the License Tax will, however, be brought on to the list of assessees.

5. In framing rules under the Act the Government of India has intentionally avoided dealing with details, as it is believed that Local Governments are in a better position to frame rules which will suit the varying circumstances of different localities, and as it is undesirable to attempt to lay down general rules on minor matters, applicable to all India, until at least one year's experience of the working of the Act has been obtained.

6. Power has been delegated to Local Governments to make additional rules, and in this connection I am to call the special attention of the Government of ______ / your special attention to the provisions of section 18 of the Act which entrust to Local Governments a wide discretion in the making

of rules regarding notices either requiring assessees to pay the tax to which they are liable, or calling on persons liable to pay the tax to furnish information regarding their incomes. By means of these provisions it is hoped that the working of the tax may be the better adapted to the circumstances of different parts of the country. Each Local Government must, of course, consider the special requirements of the territories under its control, and frame such rules as may be suitable to meet those requirements, but the President in Council, with a view to the eventual removal of any unnecessary differences in the procedure in different provinces, desires that the Government of ______ / you should forward to all other Local Governments and to the Government of India in this Department a copy of any rules which it may issue.

7. Section 3 (4) of the Act declares the exemption from assessment of travelling tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure, to be subject to any rules which may be prescribed. This power to make rules was reserved in order to prevent any abuse of the by exemption changing the designation of a portion of salary or otherwise. The power need not be exercised unless it appears that attempts to abuse the exemption are being made.

8. The only condition or restriction prescribed under the power conveyed by Section 5 (1) (*g*) of the Act is that contained in rule 5, providing that the exemptions from assessment of fund subscriptions and life insurance payments shall not be taken into account in deciding whether the income is liable to the tax or in determining the rate at which the tax is leviable.

9. It will be observed that salaries, annuities, and pensions paid in April 1886 are liable to the tax even if they are due in respect of preceding months. Payment in advance does not extinguish this liability.

10. The Rules prescribe no conditions under section 9 (2) of the Act regarding arrangements for the collection of the tax from their employés by non-official employers. This proviso was inserted in the Act in order that employers may be induced by the remission or return of a small portion of the tax, and in order to save their employés from avoidable trouble, to undertake the collection of the tax and thus relieve Collectors of the difficulty of dealing directly with a large number of assessees. The intention should be explained to Collectors with instructions that they should endeavour to make such arrangements whenever it may appear feasible; but it will, of course, be understood that no pressure is to be put upon employers to fall into an arrangement under this section.

11. It will be observed that the Rules contain no provision for payment by instalments of the tax leviable under Part IV. of the second Schedule. I am to explain that this is left by the President in Council to the discretion of the Government of ______ / your discretion; and that it is the desire of the Government of India that every reasonable facility should be given in the matter, the maximum number of instalments, however, in no case exceeding four.

12. No rules have been prescribed regarding composition for the tax under section 31 of the Act. The Government of India trusts that the principle of composition may be extensively adopted, as it is evidently calculated to obviate friction and trouble in assessment, and the President in Council will be glad to have as early an expression as may be convenient of the opinion of the Government of ______ / your opinion whether any such rules need be made by the Government of India, or whether they should be left to the Local Government concerned, and in the former case what rules the Government of ______ proposes / you propose.

13. The number of companies being few, and it being desirable to have fuller information regarding the assessment of companies than is contained in the general published return, the President in Council requests that the Government of ______ / you will forward, each year, separately from the returns prescribed in the Rules, a return showing the designation and assessment of every company in the territories subject to the control of the Government of ______ / your control. This return should not be published.

14. I am also to invite suggestions for the improvement of the classification adopted in Return No. V. These suggestions should if possible reach the Government of India not later than the end of December next, in order that, if any change in the form of the Return is decided on, it may be prescribed in time for adoption in the Reports of 1886-87. The experience gained in making the assessments under the Act may enable Local Governments to propose a preferable classification.

2. The Governor-General of India and the Governors of Ceylon and the Straits Settlements shall cause this Order to be proclaimed in the Territories and Colonies under their respective Governments.

And the Right Honorable Lord Randolph Churchill, and the Right Honorable Frederick A. Stanley, two of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein accordingly.

A. MACKENZIE,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

MISCELLANEOUS.

Calcutta, the 10th February 1886.

No. 649.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

It has been determined to appoint a Committee for the purpose of examining expenditure, whether Imperial or Provincial, and reporting to the Government, within as brief a period as may be possible, what economies are therein practicable. It is desirable that the Committee should commence its labours so soon as its members can be conveniently brought together, and it is expected that early in the ensuing cold weather they will be able to submit their recommendations to the Government.

2. The question of expenditure has, within recent years, been on more than one occasion pressed upon the attention of the Government of India. On the one hand, it has been urged that since the commencement of the present decade, civil expenditure has very largely increased ; on the other hand, the causes which have led to increase of expenditure have been fully explained by the Government of India in its communications with Her Majesty's Secretary of State. The documents relating to this matter will, in the course of their enquiry, be laid before the Committee; but the Committee will not fail to observe that, apart from the discussions which have hitherto arisen on the subject, the circumstances in which the Government now finds itself placed compel it to examine with renewed and anxious attention the possibilities of such an effective decrease in its expenditure as shall, in a sensible degree, contribute to relieve it of the financial embarrassments with which it is threatened. The time is opportune for such an enquiry. The Provincial contracts expire at the close of the ensuing financial year. The Government is engaged in the prosecution of a large scheme of public works, having for their object the protection of the country against famine or possible dangers upon its frontiers, for the rapid prosecution of which the utmost economy is required in other branches of the administration. The uncertainty which prevails regarding the future relative value of gold and silver compels the Government to contract, so far as is possible, expenditure which, in other circumstances, may have been desirable or necessary, but which, at present, it can no longer maintain.

3. The Committee, while turning their immediate attention to the revision of the arrangements now in force between the Imperial and the Provincial Governments, will extend their enquiries to all departments of the Government, whether Imperial or Provincial. They will find that the labours of the Military Commission have led to a series of recommendations, some of which have been put into execution, while others await decision. Although it is not contemplated that they should travel over the ground which the Military Commission examined, they will not, on that account, decline to consider whether greater economy cannot be attained in connection with the working of the several branches of the military administration. They will review so much of the proposals for military economy as have been already approved by the Government of India, but have not hitherto been carried out, and will report their views as to the most suitable steps to be taken in order that effect should be given to such proposals. Similarly, the Committee will study the enquiries which have been made and the measures which have been adopted in recent years with a view to reform or to the introduction of greater economy into the several departments of the Government. It is not desired that the Committee should propose any material modification in arrangements which have in recent years been carried out after mature deliberation under the sanction of the Secretary of State, but they will be expected to pursue a similar line of enquiry so far as regards departments or branches of the administration with which the changes effected in late years have not definitely dealt, or in which the reforms hitherto effected may prove to have failed to secure the economy aimed at. Bearing in mind the heavy cost to which the Government of India is committed in regard to Imperial railways and military works, the expenditure, whether Provincial or Imperial, under other heads of the Public Works, must be scrutinised with especial care.

4. Finally, the Committee should examine thoroughly the subject of the home charges, and specially the report presented to the Government of India in 1884 by Colonel Conway-Gordon, R.E., and should work out and submit such recommendations in regard to economies as their examination may suggest to them. They will, at the same time, turn their attention to the division of the military charges between Her Majesty's Government and the Government of India, and will advise the Government of India whether the present distribution of these charges seems to call for revision, and if so, what are their practical recommendations on the subject.

5. The Government of India in the Financial Department will issue to the Committee the further instructions necessary for their guidance, the method to be pursued by them, and the procedure of enquiry, and will cause them to be furnished with all necessary information. The Committee will keep the Government of India in the Financial Department regularly informed of the progress of its enquiries, and will carry out its labours in close communication with that Department.

6. His Excellency the Governor-General in Council is pleased to nominate the following gentlemen to be Members of the Committee:—

MR. C. A. ELLIOTT, C.S.I., LL. B., C.S., Chief Commissioner of Assam. } *President.*

HON'BLE MR. JUSTICE CUNNINGHAM.

HON'BLE DR. W. W. HUNTER, C.S.I., C.I.E., LL.D., C.S.

HON'BLE RAO BAHADUR MAHADEO GOVIND RANADE, M.A., LL.B.

MR. J. WESTLAND, C.S., Comptroller and Auditor General.

LIEUT.-COL. A. J. FILGATE, R.E., Accountant-General, Public Works Department.

MR. H. W. BLISS, C.S., Commissioner of Salt and Abkari Revenue, Madras Presidency.

MR. ROBERT HARDIE, Secretary and Treasurer, Bank of Bengal.

With the above-named General Members of the Committee His Excellency will be prepared to associate, on the recommendation of each Local Government or Administration, one or at most two Local Members, who will sit with the General Members when they visit the locality, and correspond with them at other times.

ORDER.—Ordered that a copy of the above Resolution be communicated to all Departments of the Government of India; to all Local Governments and Administrations; to the Heads of Departments subordinate to the Department of Finance and Commerce; to the Comptroller and Auditor General; to all Accountants-General and Comptrollers; and to the President and to each Member of the Committee.

Ordered also that the resolution be published in the *Gazette of India* for general information.

D. BARBOUR,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 12th February 1886.

APPOINTMENTS.

No. 89.—PUNJAB FRONTIER FORCE—

2nd Punjab Infantry.

Lieutenant K. O. Burne, Scottish Rifles, a candidate for the Bengal Staff Corps to be Officiating Wing Officer, on probation, with effect from the 20th January 1886.

PROMOTIONS.

No. 96.—The following promotions are made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

* * * * * * * *

Lieutenants to be Captains.—Dated 11th February 1886.

Charles Chenevix Chenevix-Trench.

* * * * * * * *

Andrew Pennell Williamson.

* * * * * * * *

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

FROM THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 13TH FEBRUARY 1886.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

ESTABLISHMENT OF SIX GOVERNMENT SCHOLARSHIPS IN ENGLAND FOR NATIVES OF INDIA.

No. 45—57.

Extract from the Proceedings of the Government of India, in the Home Department (Education),—dated Calcutta, the 12th February 1886.

READ again the following papers :—

Home Department Resolution No. 360, dated 30th June 1886.
Ditto ditto No. 525-32, dated 18th January 1870.
Letter from Mr. Monier Williams, dated 14th January 1884.
Despatch to Her Majesty's Secretary of State for India, No. 2, dated 4th March 1884.
Despatch from Her Majesty's Secretary of State for India, No. 52, dated 19th June 1884.
Despatch to Her Majesty's Secretary of State for India, No. 9, dated 20th October 1884.
Despatch from Her Majesty's Secretary of State for India, No. 20, dated 12th February 1885.
Despatch to Her Majesty's Secretary of State for India, No. 4,dated 4th July 1885.

Read also—

Despatch from Her Majesty's Secretary of State for India, No. 104, dated 22nd October 1885.

RESOLUTION.

IN Home Department Resolution No. 360, dated 30th June 1868, a scheme was promulgated for the creation of a certain number of Government scholarships tenable in England by natives of India. It was explained that the object of creating the scholarships was to encourage natives of India to resort more freely to England for the purpose of perfecting their education and of studying for the various learned professions or for the Civil and other services in India. In a subsequent Resolution dated 18th January 1870 the circumstances were set forth under which it had been determined to hold this scheme in abeyance. For some time past the Government of India has been in communication with Her Majesty's Secretary of State regarding the re-establishment of a limited number of Government scholarships tenable in England by natives of India, and the Governor-General in Council is glad to be able now to announce that it has been decided to bring into immediate operation a scheme which it is hoped will have the effect of offering a certain measure of encouragement to the youth of this country to proceed to England for the purpose of completing their education either at the University of Oxford or at the University of Cambridge.

2. Six scholarships, the cost of which will be defrayed by the Government of India, will be at once established, tenable in England by persons who are natives of India within the meaning of Section 6 of the Statute 33 Vic., Cap. 3. The scholarships will be placed at the disposal of the Universities of Calcutta, Bombay, Madras and the Punjab, in rotation, one scholarship being given to each of the first two Universities during the present year (1886) and one scholarship to each of the last two during next year (1887). In allotting the scholarships in future years the same order will be observed.

3. Each scholarship will entitle the holder to an allowance not exceeding £200 per annum, payable from the date of his arrival in England, and will be tenable for three years. No candidate should be more than 21 years of age. Each candidate to whom a scholarship may be awarded will be required to proceed to England within a reasonable period from the date of his selection and to reside there for a period of three years, unless compelled to return sooner by ill health.

4. Each scholar will be entitled to receive a sum of £100 for passage money, and a similar sum will be payable within one month before his actual return to India, if he should complete the full period of three years' residence, or be compelled by sickness to return before the completion of that period.

5. It is intended to reserve to the scholars the power of selecting, once for all, the course of study to be followed by them in England. Each scholar will be required to bind himself by a written engagement to submit to such regulations as may from time to time be framed by Her Majesty's Secretary of State for the guidance of the scholars.

6. If any scholar, not being disabled by sickness, fails to complete a residence of three years in England, or is guilty of gross misconduct or disregard of the orders of Her Majesty's Secretary of State, he will, at the discretion of the Secretary of State, forfeit his scholarship and further be liable to refund the sum of £100 drawn by him as passage money.

7. It will be open to each University to consider whether a special examination should be held for the election of the scholars, or whether the election should be made on the results of its ordinary examinations. If special examinations are held, the regulations, which the University concerned may propose to lay down in regard thereto, should be submitted for the previous approval of the Government of India, the necessary arrangements for the conduct of the examinations being made under the orders of the University authorities. It is, however, desirable that the examinations should be held at such a time (probably not later than the month of June in each year) as will afford the successful candidates a sufficient interval to complete their arrangements and to reach England before the opening of the October term at the Universities of Oxford or Cambridge, to one of which Universities the scholarship-holders will be required to proceed. The candidates for the special examinations, when such examinations are held, must be young men of proved ability, and will be selected by the Vice-Chancellor on the report of the Syndicate or governing body, who will in their turn be guided by the opinion of the Professors and Examiners. The candidates for these examinations or the persons elected as scholarship-holders on the results of the ordinary University examinations must in all cases be graduates of the University under 21 years of age, who are willing with the consent of their families to proceed to England in order to complete a University education, and will be required to satisfy the Vice-Chancellor as to their good conduct, knowledge of the English language, and physical capacity to undergo the course of life and study which they will have to follow in England. The tenure of the scholarships will be strictly dependent on good conduct in England, and will be conditional on satisfactory progress being made in study.

8. The Governor-General in Council desires to take this opportunity of expressing his acknowledgments to Mr. Monier Williams, Boden Professor of Sanskrit in the University of Oxford, with whom the present scheme originated and who has always taken a deep interest in any measures designed to promote the educational progress of natives of India.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Governments of Madras, Bombay, and the Punjab for information and communication to the authorities of the Universities concerned.

Ordered also that a copy be forwarded to the Governments of Bengal and the North-Western Provinces and Oudh, the Chief Commissioners of the Central Provinces, British Burma, Assam and Coorg, and the Resident at Hyderabad for information; and to the Registrar of the Calcutta University for information and guidance.

Ordered further that a copy be forwarded to the Department of Finance for information, and that the Resolution be published in the Supplement to the *Gazette of India*.

(True Extract)

F. C. DAUKES,

for *Secretary to the Government of India.*

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, FEBRUARY 25, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 13TH FEBRUARY 1886.

MILITARY DEPARTMENT.

Fort William, the 12th February 1886.

PROMOTIONS.

No. 96.—The following promotions are made, subject to Her Majesty's approval :—

BENGAL STAFF CORPS.

* * * * * * * *

Lieutenants to be Captains.—Dated 11th February 1886.

* * * * * * * *

Christopher George Forbes Fagan.

* * * * * * * *

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 20TH FEBRUARY 1886.

HOME DEPARTMENT.

NOTIFICATION.—JUDICIAL.

Calcutta, the 19th February 1886.

No. 266.—The services of Captain W. S. Hewett, 8th Bengal Infantry, are replaced at the disposal of the Military Department, with effect from the date on which he is relieved of his duties under the Punjab Government.

A. MACKENZIE,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

SEPARATE REVENUE.

STAMPS.

EXEMPTIONS, &c.

Calcutta, the 19th February 1886.

No. 835.—In exercise of the powers conferred on him by section 8 of the Indian Stamp Act, 1879, the Honourable the President in Council is pleased to remit, both prospectively and retrospectively, in the whole of British India, the Stamp duty with which a deed of dower executed on the occasion of a marriage between Muhammadans is chargeable.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 19th February 1886.

FURLOUGH AND LEAVE.

No. 106.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

* * * * *

Lieutenant-Colonel E. C. Corbyn, Bengal S. C., Deputy Commissioner, 1st grade, Punjab, (m. c.) for one year, under rule XIV, clause 1, of the regulations of 1868.

* * * * *

Major and Brevet-Colonel J. R. B. Atkinson, General List, Infantry, Squadron Commander and 2nd-in-Command, 1st Punjab Cavalry, (p.a.) for one year, under rule IX of the regulations of 1868.

* * * * *

No. 108.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

* * * * *

Lieutenant A. C. Batten, Bengal S. C., (m. c.) for six months.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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LAHORE, THURSDAY, MARCH 4, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 27TH FEBRUARY 1886.

HOME DEPARTMENT.

NOTIFICATION.—MEDICAL.

Calcutta, the 20th February 1886.

No. 71.—Lala Gokul Chand, Uncovenanted Medical Officer in medical charge of the junior grades of the Secretariat Establishments of the Government of India at Simla, is granted privilege leave from the forenoon of the 11th February to the afternoon of the 28th March 1886.

A. MACKENZIE,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 26th February 1886.

No. 124.—PUNJAB FRONTIER FORCE—

5th Goorkha Regiment.

Lieutenant J. M. Stewart, Officiating Wing Officer, to be Wing Officer, *vice* Lieutenant N. N. Barrett, seconded. Dated 12th December 1885.

FURLOUGH AND LEAVE.

No. 127.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Colonel C. J. Griffiths, Bengal S. C., Commandant, 3rd Sikh Infantry, (m. c.) for 250 days, under rules IX and XV of the regulations of 1868.

*   *   *   *   *

Colonel F. M. Birch, Bengal S. C., Deputy Commissioner, 1st grade, Officiating District Judge, Punjab, (p. a.) for one year, under rule IX of the regulations of 1868.

*   *   *   *   *

Major A. Gaselee, Bengal S. C., Wing Commander, 4th Punjab Infantry, (p. a.) for 245 days, under Rule IX of the regulations of 1868, embarking on or after the 29th March 1886.

* * * * *

O. R. NEWMARCH, *Colonel*,

Offg. Secretary to the Government of India.

FROM THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED 27TH FEBRUARY 1886.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

REVENUE.

FLUCTUATING ASSESSMENTS IN THE MUZAFFARGARH DISTRICT.

Cir. No. $\frac{15 \text{ R.}}{48-2}$

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Revenue),—dated Calcutta, the 17th February 1886.

READ again—

Resolution No. 58 R., dated the 12th October 1882, regarding suspensions and remissions of revenue in times of scarcity.

Read also the following extracts from the report and orders on the settlement report of the Muzaffargarh District in the Punjab, printed as an appendix to this Resolution :—

(1) Paragraph 29 of Chapter VII of the Report on the Settlement of the Muzaffargarh District, by Mr. E. O'Brien.

(2) Paragraphs 7 and 8 of a letter from Major Wace, Commissioner of Settlements and Agriculture, to the Financial Commissioner of the Punjab, No. 340, dated the 2nd December 1882.

(3) Paragraph 11 of letter No. 687, dated the 1st June 1883, from the Senior Secretary to the Financial Commissioner to the Government of the Punjab.

(4) Paragraph 14 of the Resolution recorded by the Government of the Punjab, No. 230, dated the 11th November 1885.

RESOLUTION.—The Government of India resolves that the papers cited in the preamble to this Resolution be made an appendix to the Resolution of 12th October 1882, and desires that, with the permission of Local Governments and Administrations, they may be circulated for the information of revenue officers with special reference to the indication given in the 8th paragraph of the letter* from the Commissioner of Settlements and Agriculture of the possibility, under suitable circumstances, of successfully working a fluctuating system of assessment.

* No. 340, dated the 2nd December 1882.

2. The success of the experiment tried in Muzaffargarh cannot be absolutely asserted until it has undergone a more prolonged trial. On any future occasion, however, when the applicability of a similar system to precarious or insecure tracts is to be determined, the practical results of the Muzaffargarh experiment may usefully be ascertained and taken into consideration.

ORDER.—Ordered, that the above Resoulation be forwarded to the Local Governments and Administrations noted on the margin for information; and that it be forwarded to the Foreign Department for communication to the Resident at Hyderabad and the Chief Commissioner of Ajmere-Merwara.

Government of Madras.	Government of Punjab.
" " Bombay.	Chief Commissioner, Central Provinces.
" " Bengal.	" " British Burma.
" " North-Western Provinces and Oudh.	" " Assam.
	" " Coorg.

Ordered also, that a copy be forwarded to the Finance and Public Works Departments, and that the Resolution be published in the *Gazette of India.*

(True Extract),

CHAS. S. BAYLEY,

Under-Secretary to the Government of India.

Extract (paragraph 29, Chapter VII), from a Report on the Settlement of the Muzaffargarh District, by MR. E. O'BRIEN.

Fluctuating assessments in the Bet circles.

29. In consequence of the large area depending on sailáb, and the uncertainty of that means of irrigation, a fluctuating system of assessment has been sanctioned for the Bet assessment circles and the cháhi sailába circle of Alípur. The procedure and rates differ slightly in the three tahsíls. In Sinánwán, which was first reported, the whole of the Bet circle will be assessed every year on the area under cultivation. Cultivation by sailáb alone will pay a mean rate of 13 annas per acre, and each well and jhalár in work will pay a yearly fee of Rs. 6. The small area of canal-irrigation in this circle will also be annually assessed. In the Indus Bet circles of Muzaffargarh and Alípur the whole cultivation will come under fluctuating assessment. The sailába rate was fixed at 15 annas per acre, and the well and jhalár rate at Rs. 6. In the cháhi sailába circle of Alípur the whole will be annually assessed. The sailába rate is 14 annas per acre, and the well rate Rs. 8. There is a Bet Chenáb circle in Muzaffargarh and Alipur. From the southern end of the district to the junction of the Sutlej with the Chenáb opposite Madwála, this circle is much affected by the river, and violent changes occur by erosion and by lands being thrown out or brought under cultivation.

Extract (paragraphs 7 and 8) of a letter from MAJOR E. G. WACE, *Commissioner of Settlements and Agriculture, to the Financial Commissioner, Punjab, No.* 340, *dated the 2nd December* 1882.

The assessment paragraphs 21—32 of Chapter VII.

Lands placed under fluctuating assessment.

7. The whole Indus *bet* * in all three tahsíls has been placed under a fluctuating assessment; also the whole Chenáb bet below the junction of the Chenáb with the Sutlej. North of that point the bet wells have a fixed assessment, but the sailáb lands of the bet are assessed annually. The object of this fluctuating or annual assessment is this. Under the expired settlement the assessment was substantially on the bet land in its culturable aspect; that is to say, it was assumed that if the land was culturable it would be cultivated. The lands of each village fell roughly into two classes, (i)—those which were culturable or cultivated at the time when the settlement was made, and these had a fixed assessment, to which the owners were rigidly held so long as by river action the land was not made permanently unculturable; (ii)—lands newly formed by the river or made culturable by alluvial deposit after date of settlement, and these were assessed *as soon as they became culturable* at the average rate of the fixed assessment on the 1st class. The fault of the system was, that it made the assessment depend on the apparent quality of the soil: and assumed that its cultivation was at the command of the cultivator in the same degree as in the case of lands not exposed to floods, whereas in truth, the power of the owners to cultivate it depended in a very minor degree on themselves, and mainly on the action of the floods; which action extended with similarly capricious results over the whole alluvial that they inundated. The new system of assessment is based on the recognition of the fact that such land as is exposed to the annually recurring action of the Indus and Chenáb floods is not really under the command of the cultivator; when the action of the floods is favourable, he can cultivate and can pay revenue accordingly. When he does not cultivate, it is usually due to the unfavourable character of the floods; and to enforce a claim for revenue under such circumstances is opposed to the fundamental principles of our revenue administration. The rates fixed for sailáb cultivation in these lands vary from 18½ and 17 annas on the Chenab, to 15, 14 and 13 annas on the Indus. The Chenab rates are much the same as those of the Mooltan District. The Indus rates are much the same, or but slightly higher than those recently applied in like circumstances in the Dera Ismail Khan District. In the numerous cases in which these sailáb lands are assisted by wells or jhalárs, an additional rate is charged of Rs. 9 per well on the Chenab and Rs. 8 and 6 on the Indus. These well rates are equivalent to an enhancement of the sailáb rate by 5 and 6 annas, so that the net result on these sailáb lands assisted by wells, is much the same as in Jhang where they have been charged from 20 to 22 annas per acre. In the Bhakkar Tahsíl of Dera Ismail Khan also such lands have been charged 20 annas per acre.

Dera Ismail Khan Settlement Report, paragraphs 486, 494 and 499.

Chapter I., paragraph 13.

Jhang report, paragraph 182.

Gross result of the fluctuating assessment.

Chapter I., paragraph 11. Chapter VII., paragraph 35.

8. The whole cultivated area under fluctuating assessment is about 120,000 acres, and it contributes over a fourth of the revenue of the district. The Settlement Officer shows that this measure has already increased the revenue of the sailáb lands by nearly Rs. 15,000 or one-tenth. And I believe that the annual reports show that the system is worked with ease, and is appreciated equally by the Revenue Officers and

* *Bet* = the tract on the river banks which is dependent on *sailáb* alone, or on *sailáb* assisted by wells.

by the land-owners; and that the revenue assessed under it is collected with greater ease than that of any other part of the district. It would be nothing less than a calamity if, for lack of supervision, a system so well adjusted to the physical circumstances of these sailáb tracts were to fall into confusion and be discredited.

Extract (paragraph 11) from letter No. 687, dated the 1st June 1883, from the Senior Secretary to the Financial Commissioner, to the Secretary to the Government of the Punjab.

The placing the riverain lands under a fluctuating system of assessment.

11. The necessity for placing the riverain lands under some system of fluctuating assessment and the character of the system which has been introduced, are clearly explained in paragraphs 7 and 8 of the Settlement Commissioner's review. Briefly stated, the necessity for the system arises from the fact that in these tracts the ability of the cultivator to crop the land depends not on his own will, but on the capricious action of the two mighty rivers, which wash the sides of the district; and the system introduced is one in which the land cultivated each year is assessed at rates which vary according to the nature and the mode of irrigation. On the Chenab, above its junction with the Sutlej, the wells have a fixed assessment; but throughout the rest of the district the whole of the tract subject to the action of the rivers is annually re-assessed. The assessments when made are sanctioned by the Commissioner, and then reported to this office, where the statements are examined and the results recorded in a register. The results so recorded for the three years 1879-80, 1880-81 and 1881-82 are as follows:—

Tahsil.	Year of measurement.	Jama of fluctuating revenue.					
		On grazing lands.	On cultivation.	Abiana.	On Date trees.	Total.	
						Khálsa.	Jágír and máfi.
Muzaffargarh	1879-80	2,752	31,724	1,521	299	35,363	933
Alípur	"	10,551	58,864	8,771	2,296	80,345	137
Sinánwán	"	2,641	23,628	3,558	381	30,208	...
District, Total ...	...	15,944	1,14,216	13,850	2,976	1,45,916	1,070
Muzaffargarh	1880-81	3,022	34,922	1,749	333	38,902	1,124
Alípur	"	10,353	60,427	8,114	2,672	81,429	137
Sinánwán	"	3,540	19,254	4,033	381	27,208	...
District, Total ...	...	16,915	1,14,603	13,896	3,386	1,47,539	1,261
Muzaffargarh	1881-82	3,271	38,669	2,131	320	43,261	1,130
Alípur	"	10,537	63,820	8,292	2,671	85,125	195
Sinánwán	"	3,457	22,179	4,771	381	30,753	35
District, Total ...	...	17,265	1,24,668	15,194	3,372	1,59,139	1,360

The results of the system, it will be seen, are financially favourable, and the system is reported to be popular among the people. But, as Mr. O'Brien pointed out in his Revenue Report for 1881-82, it entails extremely heavy work on the tahsildárs; these at present are efficient, but one inefficient man would do much towards ruining the settlement. The

Kánúngo establishment has recently been temporarily strengthened in order to facilitate the necessary supervision of the annual measurement, and the Commissioner of Settlements and Agriculture will shortly submit proposals for the permanent revision of this establishment.

Extract (paragraph 14) *from a Resolution recorded by the Government of the Punjab, No.* 230, *dated the* 11*th November* 1885.

14. Among the principal causes of the ill success which has attended the past settlements of the Muzaffargarh District has been the too great rigidity of the revenue system applied to the riverain lands. These, as explained by the Settlement Commissioner, are not really under the command of the cultivator; and in order to counteract the effects of the exceedingly capricious action of the rivers, it was decided to place these lands under a fluctuating assessment at the present settlement, as has been done in Bannu, Dera Ismail Khan, and Mooltan, and in part of the Jhang District. Accordingly, the area subject to the influence of the floods is measured and assessed yearly, and so far the system has proved equally popular with the people and advantageous to the State, the revenue realized under it during the last four years having been Rs. 1,45,900, Rs. 1,48,800, Rs. 1,60,500, and Rs. 1,71,300. As the area in question comprises no less than 120,000 acres, the extra labour which is thrown on the subordinate revenue staff by the system is very great, and it has already been found necessary to strengthen the Kánúngo establishment and to appoint an additional Náib-Tahsíldár to assist in the work of the Sinánwán Tahsíl. Hitherto the working of the system has proved most successful. But the continuance of the present satisfactory state of things depends entirely on the efficiency of the revenue staff of the district, and the Lieutenant-Governor trusts that no efforts will be spared by the Commissioner of the Division and the District Officer to see that this staff is thoroughly acquainted with its duties, and that it performs them promptly and efficiently.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, MARCH 11, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 27TH FEBRUARY 1886.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Fort William, the 25th February 1886.

No. 49.—The President in Council is pleased to order the following *temporary* promotions, with effect from the 5th February 1886 :—

* * * * *

Mr. J. W. Wright, Superintending Engineer, 3rd class, to Superintending Engineer, 2nd class.

* * * * *

W. S. TREVOR, *Colonel, R. E.*,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 5TH MARCH 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

SEPARATE REVENUE.

Assessed Taxes.

Income Tax.

Calcutta, the 5th March 1886.

No. 1042.—The Honourable the President in Council has been pleased to make t
following rules under Section 38, Act II. of 1886, an Act for imposing a tax on income deri
from sources other than agriculture :—

1. Contributions, whether compulsory or voluntary, made to Provident Funds b
way servants to whom clause (*g*) of Section 5, Act II. of 1886 does not apply, shall b
from liability to assessment under that Act on the same conditions and to the sam

sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

2. The Provident Fund of a Railway Provident Institution constituted under rules approved by the Governor-General in Council shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

SEPARATE REVENUE.

Stamps.

NON-JUDICIAL.

Exemptions and Reductions, &c.

The 5*th March* 1886.

No. 1044.—In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Honourable the President in Council is pleased to reduce to a fixed duty of one rupee the stamp-duty payable under the said Act on any re-insurance effected by an Insurance Company, which has granted a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

SEPARATE REVENUE.

Stamps.

The 5*th March* 1886.

No. 1046.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read the following—

No. 1250, dated 6th April 1885.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Department,

To—The Secy. to the Govt. of India, Dept. of Finance and Commerce.

Letter from Board of Revenue, No. 83B., dated 8th February 1884, and enclosures.
Government letter to Board No. 1289, dated 2nd April 1884.
Letter from Board, No. 638½ B., dated 20th September 1884, and enclosures.

I am directed to submit, for the information of the Government of India, and for such action as may be necessary, the papers noted in the margin, which relate to the duties leviable under the Indian Stamp Act I. of 1879 upon policies of insurance.

2. In the latter part of 1883, a memorial was presented to the Board of Revenue, Lower Provinces, by a number of Calcutta firms engaged in insurance business, in which it was represented that the provisions of the Stamp Act relating to policies of insurance had operated in practice in a manner not anticipated by the Legislature, and it was prayed that the law might be amended accordingly. The points regarding which exception was taken were two. In the first place, it was represented that the existing law takes no account of the duration of policies of insurance, the duty leviable being calculated with regard to the amount of the policy only, and being the same whether the policy runs for a year or for a few days only. Thus, in the case of an insurance for one year for a lakh of rupees on (say) piece-goods, the premium payable would be Rs. 2-0, and the stamp duty Rs. 37-8. If the insurance were for one month only, the premium would be only Rs. 62-8, but the stamp duty would still be Rs. 37-8. Since therefore, a policy which runs for a short period is manifestly less valuable than one which runs for a longer term, it was inequitable (the memorialists urged) to tax them both at the same rate. In the second place, it was pointed out that the law makes no distinction between original insurances and re-insurances. It is the custom of the business to distribute all large risks among two or more offices. "The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk of, say, one lakh against fire, the stamp duty of Rs. 37-8 would of necessity be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid." This result, it was thought, was not foreseen or intended by the Legislature. The memorializing firms therefore prayed that the Government of India might be moved to assimilate the Indian Stamp law with the existing English law, "by fixing one uniform duty on all insurances and re-insurances (other than life and marine insurances)."

3. In forwarding the memorial to Government, the Board of Revenue observed that the subject was one which should receive full and careful consideration when any revision of the Indian Stamp Act took place. "The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a re-consideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty, would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances."

4. It appeared to the Lieutenant-Governor that more detailed information than that supplied by the Board was required on the points raised in the memorial before the case could properly be laid before the Government of India, and he accordingly caused the Board to be addressed in my letter No. 1229, dated the 2nd April 1884. It was suggested that, as Insurance Companies in fixing the amount of the premium payable on a policy take the duration of the insurance into account, one element of inequality, of which the memorialists had complained, might be removed if the stamp duty were made proportionate, not to the amount of the policy, but to the amount of the premium. With regard to re-insurances, it was stated that in the Lieutenant-Governor's opinion, there was some show of reason in the contention of the memorialists that it was inequitable, when duty had once been paid on an original insurance, to impose it afresh whenever a re-insurance was effected, but that Sir Rivers Thompson desired to be more fully informed of the existing practice in this respect. The attention of the Board was at the same time directed to the point whether some duty should not properly be levied on the renewal of a policy of insurance, the original term of which had expired. It has not hitherto been the practice to levy any duty on renewals, but it seemed open to question whether this exemption was justifiable and should be maintained.

5. The Board of Revenue have now submitted their report upon all the questions alluded to above, and it forms, with its annexures, one of the encolsures of this letter. They have caused the whole question to be very carefully investigated by the Collector of Calcutta, who has placed himself in communication with the principal Insurance Companies in Calcutta, and whose report contains a mass of interesting and reliable information on the subject. It will be seen that the Board are of opinion that no modification is required in those provisions of the law which relate to the stamp duty on life and marine insurances. There are, it is true, some passages in the memorial (such for instance as paragraph 9) which appear to indicate dissatisfaction with the duty leviable on marine insurances; but the specific request with which the memorial culminates, and which it is stated will meet the justice of the case, expressly excludes life and marine insurances; and in view of the facts now stated by the Board, the Lieutenant-Governor is of opinion that no occasion has arisen to consider the question of the stamp duty on other than policies of insurance against fire. With regard to this class of insurances, the questions for consideration are two. The first of these relates to the duty on re-insurances; the second deals with the advisability of making the duty proportionate to the duration of the insurance, together with the allied question of the levy of duty on renewals.

6. The nature of the transactions, which are known as re-insurances, has been fully described in the memorial and in the report of the Collector of Calcutta. They are the instruments by which one Insurance Company having accepted a large risk is enabled to distribute a portion of it among other Companies. It is manifest that transactions of this kind stand on quite a different footing from insurances proper, such as are effected between the general public and the Insurance Companies, and it is clear that the effect of the present practice is that all insurances for large sums pay double duty on the portions re-insured, *i.e.*, on the greater part of their total amounts. This result, it seems to the Lieutenant-Governor, was not contemplated by the Legislature, which was probably not fully informed of the custom prevailing in the business, and it seems to Sir Rivers Thompson to constitute a legitimate grievance which the memorialists may reasonably claim to have removed. Mr. Sterndale has suggested that "the first insurance and the re-insurance are in their characters analogous to the class of instruments referred to in Section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of Re. 1, instead of the duty (if any) prescribed for it in that schedule." Mr. Sterndale accordingly proposes that each re-insurance should be held to be part of the original transaction, and as such be liable to duty of Re. 1 only, irrespective of the amount. The Board of Revenue apparently concur in this view, and they recommend the adoption of a uniform duty of Re. 1 on all re-insurances, whatever the amount involved. It appears to the Lieutenant-Governor, however, that policies of re-insurance are not the class of instrument contemplated by Section 6. It cannot fairly be said that they are "required to complete a trasanction," for the original transaction, *viz.*, the insurance effected by the assured with the primary company, is complete in itself, so far as the contracting

parties are concerned; and any re-insurances, which may subsequently be effected by the primary company for its own protection, are strictly independent of, although arising out of, the original transaction. Sir Rivers Thompson has therefore no doubt that, as the law now stands, policies of re-insurances cannot claim to be chargeable with a duty of Re. 1 only under Section 6 of the Act. At the same time, however, as already stated, the effect of the custom is to enhance the stamp duty chargeable upon all insurances of large amount by from 25 per cent. to 80 per cent., and the Lieutenant-Governor has no doubt that the duty directly imposed by the Act being already sufficiently heavy, this is felt to be oppressive, and that the result is not in accordance with the real intention of the Legislature. On these grounds Sir Rivers Thompson desires to support the proposal made by the Board, and he would recommend that the duty on policies of re-insurances should be declared to be subject to a maximum of Re. 1. It appears to be within the competence of the Governor-General in Council to effect this change without legislation by an order published in the *Calcutta Gazette*, under Section 8 of the Act.

7. Turning now to the second of the two questions indicated above, *viz.*, whether it is advisable to take the operation of an insurance into account in calculating the amount of stamp duty, I am to observe that there appear to be insuperable practical objections to the suggestion that the duty should be made proportionate to the amount of the premium, instead of to the sum insured. For, although the duration of the insurance is a factor in the determination of the premium, it is only one out of several factors. Were the stamp duty made proportionate to the premium, it would vary not only according to the amount of the sum insured and to the duration of the insurance, which is reasonable, but also according to the degree of risk. Degrees of risk vary to such an extent that, other things being equal, the premium payable on the highest degrees is 10 or 12 times that payable on the lowest degrees. If, therefore, the stamp duty were made proportionate to the premium, it would fluctuate in the same manner, and would press with greater severity on the highly rated risks, which, already pay heavier premia, and are least able to bear it. No uniform percentage could fail, in the Lieutenant-Governor's opinion, to be either too high for high risks, or too low for low risks. This plan therefore falls to the ground.

8. In lieu of it the Board have made the following recommendations, *viz.*, (1) that the duty should be fixed according to a graduated scale dependent on the amount of the policy; (2) that the duty on insurances running for periods of less than one year should be reduced in certain specified proportions corresponding to the custom of the insurance business in respect of premia; and (3) that duty on a reduced scale should be charged on all renewals. Now, it is evident that the object desired by the memorialists would be attained by the adoption of the second of these suggestions. If it be assumed that the stamp duties prescribed by the Act are intended to be leviable on policies which run for one year, the Board recommend that the duty on a policy for one month should be one-fourth of this rate, the duty on a policy for three months should be half, and that on a policy for six months three-fourths of the full rate. These proportions correspond, with the omission of some intermediate rates, with the proportionate premia charged by Insurance Companies on policies for periods of less than one year, and the Lieutenant-Governor considers that if this scheme were adopted (together with a suitable arrangement for the stamp duty on renewals, to which reference is made hereafter), the particular ground of complaint put forward in the first part of the memorial would be completely removed. It is true that they have proposed the discontinuance of the *ad valorem* principle, and the substitution of a uniform rate of duty on all fire insurances, whatever their amounts. This proposal, however, is not one which can, in the Lieutenant-Governor's opinion, be entertained. It is manifest that a uniform duty would be impracticable, unless it were fixed at so low a figure as virtually to exempt this class of instrument altogether. Reasons no doubt exist for this course in the United Kingdom, where the duty on fire insurances has been fixed at one penny; but the Lieutenant-Governor does not consider that sufficient grounds have been shown for so radical a charge in this country. The course recommended above would remove the anomaly complained of by the Insurance Companies, and it does not seem necessary either to have recourse to a uniform rate of duty, or to the graduated scale suggested by the Board. The object indeed with which the Board have proposed this scale appears to be altogether apart from the questions raised in the memorial. It has been drawn up with the intention of relieving large insurances at the expense of smaller ones, the balance of advantage turning at Rs. 33,000. There are, no doubt, some reasons which should lead the Government to view favorably a reduction in the duty payable by large insurances, and it is in particular desirable to arrest the tendency which has begun to be apparent, on the part of large insurers, to place their insurances abroad. This question, however, has not been directly raised by the parties interested, and the Lieutenant-Governor, as at present advised, is not disposed to recommend the adoption of a graduated scale of duty in lieu of the present *ad valorem* system. In any case the rates of duty proposed by the Board for the smaller insurances seem decidedly too heavy, and would probably tend to discourage insurance by native traders.

9. The question of levying a stamp duty on renewals of insurances arises immediately out of the proposal to reduce the rates for policies which run for less than one year. If an insurer can take out a policy for one month on payment of one-fourth the duty for a year, he clearly cannot be allowed to renew his policy at the expiry of the month without payment of some additioned duty. The proposals made by the Board of Revenue do not seem to consider this aspect of the case sufficiently. They have suggested the introduction of a graduated scale of fees for renewals, calculated at rates considerably below those proposed for original insurances, and it is apparently intended that the renewal fee should be the same, whatever might be the period for which the renewal was effected. Under this arrangement, it would be possible for an insurer to take out a policy on (say) Rs. 1,00,000 for one month, paying Rs. 5 as stamp duty. At the end of that period, he would be able to renew his policy for one year more one payment of Re. 1. He would thus pay only Rs. 6 in all for a policy to run for 13 months, while if he had taken out a twelve-months' policy in the first instance he would have had to pay Rs. 20.

10. It seems to the Lieutenant-Governor that any attempt to impose an appreciable stamp duty on renewals whould have a serious tendency to drive insurance business out of the country. It is true that fire insurances are strictly terminable contracts, and that theoritically each renewal is virtually a fresh transaction. But it is, in Sir Rivers Thompson's opinion, inexpedient to ignore the long-established custom of the business, and impose a heavy duty which cannot fail to be regarded as new. The correct principle to adopt seems to be the converse of that which has been followed in the proposals made for the proportionate reduction of the duty on policies for fractional periods. In the latter connection it has been assumed that the rates of duty fixed by the Act are the amounts to be paid on polcies which run for an entire year or any longer period, and certain reductions have been recommended on these rates in respect of policies for shorter periods. Similarly, in the present case, the Lieutenant-Governor considers it equitable that an insurer, who takes out a policy for any period of less than one year, should be able to renew it for any further period up to one year in all, on payment of the prescribed fractional duty, and that, after his policy shall have run for one entire year, any further renewal should be exempt from duty. Thus, if he took out a policy for six months in the first instance, he would pay three-fourths of the full duty. If he then renewed his policy for six months more, he would again pay three-fourths of the full duty, and if he wished to effect any further renewal he could do so without payment of duty. It appears to the Lieutenant-Governor that this arrangement, while causing the minimum of modification in the existing law, would involve no hardship or inconvenience to the insuring public, and would be the natural complement of the previous proposal to reduce the duty on short-term policies.

11. The proposals which the Lieutenant-Governor desires to recommend for the consideration of the Government of India may be summed up thus :—

(1) The stamp duty on re-insurances should be subject to a maximum of Re. 1, whatever the amount of the policy.

(2) The stamp duty upon a policy for—

One month or less	... should be	$\frac{1}{4}$
Not more than three months, but more than one month	... ,,	$\frac{1}{2}$
Not more than six months, but more than three months	... ,,	$\frac{3}{4}$

of the duty for a year.

(3) The stamp duty on renewals should be the same as that on original insurances, provided that when the period of an original insurance, together with any subsequent renewals, shall exceed one year, no stamp duty shall be payable in respect of the excess.

The first of these, the Lieutenant-Governor thinks, can, if approved, be carried into effect by an order of the Governor-General in Council, published in the *Calcutta Gazette*. The other two would seem to require legislation, and might receive consideration when the amendment of the Indian Stamp Act is projected. The suggestion of the Board of Revenue that, in view of the special nature of the subject, the proposals should be ventilated by publication before any final action is taken, will, no doubt, commend itself to the Government of India.

No. 83 B., dated 8th February 1884.

From—C. E. BUCKLAND, Esq., Offg. Secretary to the Board of Revenue, Lower Provinces,

To—The Secretary to Government of Bengal, Financial Department.

I AM directed by the Board of Revenue to submit, for the consideration of Government, the accompanying memorial presented by the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than life and marine insurances.

2. Upon receipt of the memorial, the Board forwarded it to the Commissioner of the Presidency Division for a report by the Collector of Calcutta. A copy of the Commissioner's reply* and of the Collector's report, with its enclosures in original, are herewith submitted for the information of Government. It appears to the Board that the subject is one which should receive full and careful consideration when any revision of the Indian Stamp Act takes place. The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a re-consideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty would alter the law so as to allow the duration of risk in policies, other than life assurances, to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances.

* Letter No. 199 R.S., dated 12th December 1883, from the Commissioner of the Presidency Division, and enclosures. (Insurance Companies' letters received with Commissioner's No. 234 R.S., dated 28th January 1884, in original.)

To the Hon'ble the Board of Revenue, Calcutta.

The memorial of the undersigned Insurance Offices carrying on business in Calcutta

SHEWETH,—That your memorialists consider the Indian Stamp Act I. of 1879 affects them in a manner not really contemplated by the Legislature, and they believe that a representation through your Honorable Board to the Supreme Government will lead to a fair modification of the provisions in that enactment of which they complain.

2. The principle of the Act in imposing *ad valorem* duties on insurances calculated upon the amounts insured, is opposed to the principle of the law in England on the subject.

3. Under the Act of Parliament 33 and 34 Victoria, C. 97 (the English Stamp Act of 1870), the only policies on which stamp duty is levied by a sum proportionate to the amount assured, are in the case of Life Insurances (other than what are known as Accident Policies) and Marine Policies.

4. To those practically acquainted with the business of insurance many reasons exist for the distinction which is thus drawn. The contract in the case of Life Assurance is expected to extend over long periods of time; it is effected generally but once in a lifetime, by each assured. In the case of other policies, the period over which the risk extends, as a rule, is very limited; but where fire and marine insurances on goods are concerned, the subject of insurance is often changing hands, and the inducement to insurance is constantly ceasing or varying.

5. Illustrations derived from the operation of the duties on insurance transactions according to the ordinary course of business, will serve to exhibit the unequal incidence of the duty :—

Take as an instance the working of the Indian Act. On an insurance against fire for one year for a lakh of rupees, a premium of Rs. 250 would be received, the stamp duty being Rs. 37-8-0.

On an insurance for the same sum for a month, the premium would be Rs. 62-8-0, and the same duty would be payable.

On an insurance for life for the same sum at the age of 30 (usually accepted as the average of life assurance risks), the annual premium would be about Rs. 3,500, the duty still being Rs. 37-8-0.

6. It will be seen that the duty, if assumed to be fair in respect of the life assurance premium, is out of all proportion to the fire insurance premium, and that, in the case of monthly insurances, the Government tax absorbs 37-62nds of the premium which is designed to cover the risk and expenses of the insuring offices and to provide a source of profit to the shareholders.

7. The vast majority of fire risks relate to merchandise whilst in transit or in warehouses, preparatory to sale or to manufacture for purposes of sale.

8. To impose duties on such shifting and terminable contracts equal to those on permanent contracts, and thereby, in some instances, to absorb more than 50 per cent. of the actual premium received, was an injustice that must have struck the well-informed Houses of Parliament, (comprising, as they do, many Insurance Directors and experienced business men), and accordingly they resorted to the plan of subjecting all insurances covering accidents and fire risks to an uniform duty of one penny on each policy, and restricted the *ad valorem* duty to policies on life and marine risks.

9. On marine policies under the 30 Victoria, C. 23, is imposed a stamp duty of 3 pence or 6 pence per cent., according to the duration of the risks, and if this principle of duration of the risk was applied in India, and a duty fixed with reference to the period of time covered, instead of its being simply calculated on the amount assured, the relief would be an important one, though less acceptable than the wider amendment hereinafter pressed for.

10. Not only is the incidence of the stamp duty open to the foregoing and similar objections, but the duty itself is positively oppressive when considered in connection with re-insurances.

According to the practice of business, a large risk is divided between two or more offices. The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk, say, of one lakh against fire, the stamp duty of Rs. 37-8-0 would, of necessity, be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid, and the consequence is that duties fixed at an exceptional and oppressive rate become doubly oppressive through a course of business which is universally adopted from motives of prudence, and which tends to add to the commercial value of insurance policies.

11. Your memorialists conceive that the Indian Legislature, not possessed of practical knowledge of the business of insurance, did not foresee any such consequences as have been pointed out. They are confirmed in this view from the circumstance that, in the case of purchase and sale (all the incidents of which would be familiar to Honorable Members) the Legislature dealt with a perfectly analogous case on a totally different basis.

12. By Section 28, clauses (*c*), (*d*), and (*e*) of the Indian Stamp Act (following Section 74, clauses 3, 4, and 5 of the English Stamp Act of 1870), a sub-purchaser can obtain a conveyance from the original seller on payment of a single stamp duty, though the subject of sale may wholly or partially have passed from the original purchaser to a sub-purchaser, and through several different hands. The principle thus recognised is that the duty shall run on the amount involved in the transaction in the form assumed on completion of the documents upon which it rests, that is, when the seller actually conveys to the purchaser or sub-purchaser, one duty is calculated on the ultimate price agreed on, and if the original purchaser retains part of his purchase, he pays duty only on the part which he retains.

13. It seems to your memorialists that identically the same principle is involved in every re-insurance.

The first office stands as purchaser: the re-insuring offices as sub-purchasers. If their transaction was treated as a real sale, or sub-sale, one duty would cover all subsidiary transactions; but because, instead of being a sale, the transaction is an insurance and re-insurance, the Legislature, as the law stands, exacts double duty. It compels full duty on the first insurance and full duty on the re-insurance, whereas upon the Government principle in the case of sale and sub-sale, only one duty would be payable; and there is no sufficient reason apparent to your memorialists for this difference in dealing with exactly analogous cases.

Your memorialists respectfully submit that an assimilation of the Indian Stamp Law, with the existing English Law, by fixing one uniform duty on all insurances and re-insurances (other than life and marine insurances in the ordinary sense) would meet the justice of the case, and they pray for an amendment of the law accordingly.

A. B. SHEKLETON,

Agent, London and Lancashire Fire Insurance Co. and others.

No. 199 B. S, dated 12th December 1883,

From—A. SMITH, Esq., Offg. Commissioner of the Presidency Division,

To—The Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your No. 457 B. of the 18th August last, I have the honor to enclose a copy of a report, No. 408—D. 8 of the 30th November, from the Collector of Calcutta.

2. I think that the principle of charging the stamp duty according to the amount of the insurance should be retained, but I think that it would be equitable to take also into consideration the duration of the risk.

3. The parallel which the petitioners draw between sub-insurance and the case of subpurchase they refer to is not complete. In the cases of sub-purchase there has been no conveyance to the original purchaser, and the transaction has so far not been complete. The

original vendor getting his purchase-money can take no exception to the sub-sale. It appears to me, however, that persons insuring their property would hardly be content to pass on the risk past the Insurance Company to the sub-insurer, and that, if the Insurance Company under-insures to protect itself, the deed should be separately stamped. It would perhaps, however, be equitable to allow some consideration in respect of the stamp on such under-insurances.

No. 408—D.S, dated the 30th November 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—The Commissioner of the Presidency Division.

I HAVE the honor to acknowledge the receipt of your office memorandum No. 59 R.S., dated the 21st August last, annexing a memorial of certain Insurance Offices in Calcutta to the Board of Revenue, praying for an amendment of Act I. of 1879 by fixing a uniform duty on all insurances and re-insurances other than Life and Marine Insurances.

2. To make this report complete in itself, I would, before entering into the merits of the representation, review the Indian stamp laws relating to policies of insurance from the year 1860, when the general stamp law first came into operation, to the present date.

(a) *Act XXXVI of* 1860, Article 43, Schedule A, provided for a stamp duty of eight annas for every sum of Rs. 1,000 or part thereof on *Life Policies*, and article 44 imposed a similar duty on *Marine Policies*.

(b) *Act X of* 1862 (which repealed Act XXXVI of 1860) made the following provisions in regard to Policies. Article 55 of Schedule A. imposed a duty of eight annas for every thousand rupees or fractional part thereof for *Life* and *Fire Policies*, while the next article provided for a like duty on *Marine Policies*.

(c) *Act XVIII of* 1869, which was an amendment of Act X of 1862, made some substantial alterations. Under clause 23, section 3, *Life Policies* were excluded altogether from the operations of the Act, while all other Policies (Fire, Marine Accident, &c.) were brought within its scope. The stamp duty (*vide* Article 3 of Schedule I.) was reduced from eight annas to four annas for an insurance of thousand rupees or part thereof.

(d) *Act I of* 1879 brings within its scope all kinds of Policies, including Life Policies (*vide* clause 15, section 3), and makes the following provisions as to the rate of duty. For Sea Insurance four annas for Rs. 1,000 or part thereof, and for every other Policy six annas for Rs. 1,000 or part thereof, and the reasons for the change have been clearly stated in paragraph 42 of the report of a Select Committee (published in the *Gazette of India* of the 7th September 1878), which for facility of reference is transcribed below :—

"Policies of Insurance have been divided into two classes—(1) Marine Policies, and (2) all other Policies, including Life Policies. For the first it is proposed to maintain the rates prescribed by the existing law. In the present days of quick communications, Marine Policies have a very short currency, in most cases not exceeding three months, and the number of Policies of this class issued is much greater than formerly. There is consequently, in the opinion of the Committee, no good ground for reverting, as the original Bill would have done, to higher rates of duty which were charged previous to 1869. As regards Life and other kinds of Insurances, the case is different, and some increase seems premissible. The rates we propose for them are medium rates, 25 per cent. below the rates laid down in the former Bills, and 50 per cent. in excess of the rates charged on Policies of Insurances generally under the existing law."

3. It will be seen from the foregoing that eight annas was the stamp duty on Marine Policies from 1860 to 1869, while now it is only half the amount. As regards Life Policies, the rate of stamp duty was eight annas per Rs. 1,000 from 1860 to 1869, when it was exempted altogether. From 1879 the rate has been fixed at six annas per thousand, and to this the memorialists do not take exception.

4. What the memorialists specially object to is the *ad valorem* duty at six annas per thousand or part thereof on Fire and other Policies as well as on their *re-insurances*. The duty on Fire Insurance was first imposed by Act X of 1862 at eight annas per thousand. Act XVIII of 1869, while reducing to four annas the duty on Fire Policies, brought within its operation insurances against liabilities, &c., arising from unknown or contingent events (Life excluded). Under the present Act a uniform *ad valorem* duty is charged on all these Policies, being 50 per cent. in excess of the former rate, so far as insurances on Fire and other Accidents are concerned. As, however, the duty on Policies of Insurance is under clause 6, section 29 of Act 1. of 1879, payable not by the insurer, but by the insured, the increase in duty on original Policies does not in any way affect the memorialists.

5. As regards re-insurances, the memorialists consider that the principle involved re-insurance of Policies is identically the same as that laid down in clauses (c), (d) and (e) of Section 28 of the Indian Stamp Act, and clauses (3), (4) and (5), section 74, Vic. 33 and 34, C. 97 (English Stamp Law). The provisions of the above clauses are only applicable in case

of a conveyance where the property is transferred to a sub-purchaser. The English Stamp Law is silent as to the chargeability or otherwise of re-insurances to stamp duty, and so is the Indian Stamp Law; consequently, for purposes of stamp duty, the re-insurances are treated as original Policies.

6. With a view to ascertain as to how the present rate of stamp duty operates on the different kinds of insurances, I issued on the 20th September last a circular letter to one and all of the memorialists, requesting to be furnished with certain information in connection with their representation, but only fourteen firms have up to date responded to the circular. Of these, six offices had no re-insurances at all in 1882. In the absence of sufficient statistics, I am not in a position to say to what extent the law, as it now stands, is felt with peculiar hardship. The fourteen letters of the Insurance Company above alluded to are submitted in original, and the memorial is returned herewith.

No. 234 R.S., dated 28th January 1884.

From—A. SMITH, Esq., Officiating Commissioner of the Presidency Division,

To—The Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your demi-official letter of the 23rd instant, I have the honor to forward herewith the 14 letters of the Insurance Companies alluded to in the concluding sentence of Mr. Goodricke's letter No. 408—D. 8, dated the 30th November last.

Dated the 30th November 1883.

From—The Secretary to the Queen Insurance Company,

To—The Collector of Calcutta.

ENCLOSED I beg to return your letter No. 264, dated 20th September last, with answers to the queries therein duly entered.

No. 264, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—The Secretary to the Queen Insurance Company.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

From 1st November 1882 to 31st October 1884.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies	Amount of duty paid on policies for re-insurances.
			Rs. A. P.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Marine ...	...	...	...	...	...	...	...	...	...	...
Fire ...	311	114	65,77,818 14 3	18,60,166	10 days	1 year	85,846 5 10	25,061 13 1	2,472 0 0	680 8 0
Life ...	12	...	97,000 0 0	...	17 years	whole life	3,997 4 4	...	36 6 0	...
Other policies	...	...	...	...	...	...	...	...	...	...

Dated 7th November 1883.

From—Messrs. GLADSTONE WYLLIE & Co.

To—The Collector of Calcutta.

WE have the honor to return herewith your memorandum No. 268 of the 24th September last duly filled up as requested.

No. 268, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—Messrs. GLADSTONE WYLLIE & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp Law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A.	Rs. A.P.			Rs. A. P.	Rs. A.P.	Rs. A.	Rs. A.
Marine ...	2,154	48	1,17,22,327 11	11,61,336 8 4	...	...	96,144 12 9	7,914 9 9	3,096 8	294 12
Fire ...	90	13	24,22,400 0	1,99,000 0 0	27 days	137 days	23,873 6 8	1,417 15 9	908 10	71 14
Life ...	...	...	...	...	...	...	...	...	...	...
Other policies	...	...	...	...	...	...	...	...	...	...

Dated 12th November 188?.

From—Messrs. JARDINE, SKINNER & Co., Agents, Marine, Fire, and Life Insurance Offices,

To—The Collector of Calcutta.

REFERRING to your letter No. 275 of 20th September last, we now hand you the particulars asked for.

Return of Marine, Fire, and Life Insurance Offices made to the Collector of Stamps.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paids on original insurances.	Amount of stamp duty paid on policies for re-insurance.
			Rs.	Rs.			Rs. A.P.	Rs. A.P.	Rs. A.	Rs. A.
Marine ...	1,437	31	2,05,07,622	16,98,625	4 days	40—100 days.	1,21,759 4 3	6,136 14 1	5,246 12	450 13
				For respective voyage. Tea policies for season.						
Fire ...	36	1	12,33,750	25,000	38 days	12 months	5,552 9 3	106 4 0	463 14	9 6
Life ...	...	...	...	...	...	...	...	...	...	...
Other insurances.	...	...	...	...	...	...	...	...	...	...

Dated 1st October 1883.

From—Messrs. MACNEILL & Co., Agents, City of London Fire Insurance Company, Limited,

To—The Collector of Calcutta.

IN reply to your No. 276, dated 20th September, we beg to append the particulars requested for as regards fire insurance from 1st August 1882 to 31st July 1883.

We have no Life Insurance Company, and have but lately started a Marine Agency.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Fire ...	215	26	41,39,405	4,22,834	1 month	12 months	50,576 15 6	6,265 1 3	1,567 8	96 12

No. 273, dated 20th September 1883.

From—G. M. GOODRICKE, Esquire, Collector of Calcutta,

To—Messrs. KETTLEWELL, BULLEN & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	...	...	...	...	...	...	...	...	...	...
Fire ...	7	8	2,73,000	1,50,000	1 month	One year	709 0 6	380 1 8	101 12	56 4
Life ...	...	...	...	...	...	...	...	...	...	...
Other policies	...	...	...	...	...	...	...	...	...	...

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty on re-insurance policies.
			Rs. A. P.	Rs.			Rs. A. P	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	5,789	25	1,34,33,442 3 8	15,65,950	Depends upon duration of the voyage.		1,81,491 7 9	8,512 4 0	7,476 12	399 8
Fire ...	72	27	13,23,137 8 0	4,55,000	10 days	365 days.	11,014 6 9	2,465 6 7	542 1	171 0
Life ...	49	...	4,12,700 0 0	...	...	...	8,481 3 11	...	183 12	...
Other policies	...	...	...	...	...	...	...	...	...	...

GISBORNE & Co.

Dated 15th November 1883.

From—C. L. O'BRIEN, Esquire, Acting Manager and Underwriter, Commercial Union Insurance Co.,
To—The Collector of Calcutta.

ENCLOSED please find the statement applied for in your favour No. 262 of 20th September last.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty paid on policies for re-insurances.
			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine	2,075	69	1,92,45,300 6 6	5,47,580 0 0	A voyage	9 months	1,80,741 10 10	6,425 11 11	4,811 8	137 0
Fire ...	529	657	99,96,140 5 11	46,76,421 10 8	10 days	12 ,,	1,01,200 5 7	63,887 12 6	3,748 14	1,753 14
Life ...	38	...	2,12,000 0 0	...	3 years	Whole life	4,917 6 0	...	79 8	...
Other policies	...	...	...	...	..	...	...	...	...	...

No. 487, dated 15th November 1883.

From—Messrs. GILLANDERS, ARBUTHNOT & Co.,
To—The Collector of Calcutta.

WITH reference to your letter of the 20th September last, we beg to annex a statement of stamp-duty paid by us on behalf of the under-noted Companies:—

Agents, Liverpool and London and Globe Insurance Company.
Do., London Assurance Corporation.
Do., National Guarantee and Suretyship Association, Limited.
Do., British and Foreign Marine Insurance Company, Limited.
Do., Union Marine Insurance Company.

Statement of Stamp duty paid on Policies as per Form sent with your letter of the 20th September 1883.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	292	2	18,42,404	90,820	...	...	15,767 12 6	517 13 3	526 4	10 4
Fire ...	209	27	42,20,287	5,92,000	15 days.	12 months	35,355 12 8	2,998 2 6	1,579 10	166 10
Life ...	1	...	£ 200	...	...	6 "	60 15 9	...	0 12	...
Other policies	5	...	78,500	...	...	6 "	377 8 0	...	25 0	...

Dated 16th November 1883.

From—Messrs. GRAHAM and Co., General Agents, London and Lancashire Life Assurance Company for India, &c.,

To—The Collector of Calcutta.

With reference to your office memorandum No. 280, dated 20th September last, we now beg to hand you statement showing amount of Life, Fire, and Marine business done by us in the respective departments for the year 1882.

Statement of Life, Fire and Marine business for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty on original policies.	Amount of stamp duty paid on policies for re-insurances.
			Rs.				Rs. A. P.		Rs. A.	
Life ...	17	...	99,000	...	1 year	Whole life	3,486 4 5	...	37 2	...
Fire ...	24	...	16,52,000	...	10 days	12 months	4,383 10 2	...	636 6	...
Marine ...	53	...	3,22,757	...	...	...	1,479 15 3	...	86 10	...

Dated 7th November 1883.

From—Messrs. ANDREW YULE and Co., Agents, Guardian Assurance Company,

To—The Collector of Calcutta.

In reply to your letter No. 272, dated 20th September last, we note at foot particulars as to insurances, &c., asked for therein.

We may mention that we do not accept any greater amount on any risk than is allowed by the Head Office, and consequently do not require to re-insure with other offices. This we do chiefly because re-insurance of any amount over limits would entail in almost every instance the payment of stamp duty to the re-insuring company, which would be a loss to the Guardian. We may also add that of the amount insured nearly two-thirds were on account of re-insurances granted to other offices.

GUARDIAN ASSURANCE COMPANY.

Fire Department.

Insurance policies granted in 1882		57
Re-insurance		*Nil.*
Amount of original insurances (including re-insurance to other Companies)	Rs.	11,27,000
Minimum period of insurance		1 month.
Maximum ditto		12 months.
Premium on amount insured	Rs,	6,900 1 11
Amount of stamp duty	"	424 8 0
Ditto on re-insurance policies		*Nil.*

Dated 8th November 1883.

From—Messrs. SCHOENE KILBURN and Co, Agents, London and Provincial Marine Insurance Company, Limited,

To—The Collector of Calcutta.

In reply to your No. 277, dated 20th September last, relating to the amendment of the Stamp law, we beg to hand you overleaf the approximate of the figures asked for.

Year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs.	Rs.	Rs. A.	
Marine ...	122	None (Renewals)	8,14,000	None (Renewals)	...	...	6,374	None (Renewals)	306 12	None.
Fire ...	27	4	5,39,000	90,000	1 month	12 months	3,575	920	202 0	Renewals.

Dated 15th November 1883.

From—Messrs. ERNSTHAUSEN, OESTERLEY and Co., Agents, Chinese Insurance Co. Ld., and Trans-Atlantic Marine Insurance Company of Berlin,

To—The Collector of Calcutta.

Adverting to your letter No. 281, we beg to enclose herewith statements of the Marine Insurance Companies for which we are Agents .—

Statement of the Chinese Insurance Company, Limited, for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premia received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A.				Rs. A. P.		Rs. A.	
Marine ...	2,271	*Nil.*	95,03,612 12	*Nil.*	Depends upon the duration of the voyage.	Depends upon the duration of the voyages.	82,490 9 6	*Nil.*	2,694 12	*Nil.*

Statement of the Trans-Atlantic Marine Insurance Company of Berlin for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last yea .	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premia received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.				Rs. A. P.		Rs. A.	
Marine ...	137	*Nil.*	8,20,460	*Ni.*	Depends upon the duration of the voyage.	Depends upon the duration of the voyage.	8,662 6 9	*Nil.*	224 14	*Nil.*

Dated 5th November 1883.

From—Messrs. ERNSTHAUSEN AND OESTERLEY, Agents,

To—The Collector of Calcutta.

A dverting to your letter No. 281 of 20th September last, we beg to enclose statements of the Trans-Atlantic Fire Insurance Company, Limited, of Hamburgh, and Colonial Sea and Fire Insurances Company, Limited, of Batavia.

Trans-Atlantic Fire Insurance Company, Limited, of Hamburgh, 1882.

Nature of insurance	... Fire.
Number of original insurances in the last year	... 34.
,, of re-insurances in the last year	... None.
Amount of original insurances	...Rs. 7,68,010.
,, of re-insurances	... None.
Minimum period for which an insurance was effected	... 10 days.
Maximum ditto ditto	1 year and 60 days.
	Rs a. p.
Amount of premium received on original insurances ...	... 3,536 4 4
,, of ,, paid in effecting re-insurances ...	... None.
,, of stamp duty paid on original policies	... 288 0 3
,, of duty paid on policies of re-insurance	... None.

Colonial Sea and Fire Insurance Company, Limited, of Batavia, 1882.

Nature of insurance	... Fire.
Number of original insurances in the last year	... 5
,, of re-insurances in the last year	... None.
Amount of original insurances	... Rs. 1,84,000
,, of re-insurances	... None.
Minimum period for which an insurance was effected ...	... 1 month.
Maximum ditto ditto	... 1 year.
	Rs a. p.
Amount of premium received on original insurances	859 9 0
,, of ,, paid in effecting re-insurances	None.
,, of stamp duty paid on original policies	69 0 0
,, of duty paid on policies of re-insurances	None.

No. 279, dated 20th September 1883.

From—G. M. GOODRICKE, Esquire, Collector of Calcutta,

To—Messrs. Struthers & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp Law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.				*Rs. a. p.*		*Rs. a. p.*	
Marine ...	...	...	...	...	...	...	...	...	...	...
Fire ...	32	...	3,77,000	...	15 days	1 year 9 months	3,431 13 0	...	142 2 0	...
Life ...	...	...	...	...	...	...	...	...	...	...
Other policies ...	...	...	...	...	...	...	...	...	...	...

Dated 13th November 1883.

From—Messrs. DUNCAN BROTHERS & Co., Agents, General Fire Assurance Company,

To—The Collector of Calcutta.

WE have the honor to return your No. 270 of 30th September, with the particulars required duly filled in as desired.

No. 270, dated 20th September 1883.

From—G. M GOODRICKE, Esq., Collector of Calcutta,

To—Messrs. DUNCAN BROTHERS & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp Law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A.	Rs. A.			Rs. A. P.	Rs. A.	Rs. A.	Rs. A.
Marine	...	...	...	...	None for year 1882.		...	...	...	...
Fire	29	...	2,50,900 0	10,000 0	1 month.	1 year.	1,753 8 11	63 12	93 5	3 12
Life	...	...	...	...	None.		...	...	...	...
Other policies ...	...	...	...	...	None.		...	...	...	...

No. 1289, dated 2nd April 1884.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Board of Revenue, Lower Provinces.

I AM directed to acknowledge the receipt of your letter No. 83 B., dated the 8th February last, with which is forwarded a memorial from the Agents of certain Insurance Offices in Calcutta praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than life and marine insurances.

2. The memorialists contend that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. It is pointed out by way of illustration that on an insurance against fire for one year for a lakh of rupees a premium of Rs.250 would be received, the stamp duty being Rs. 37-8 while on an insurance for the same sum for one month, the premium for which would be Rs. 62-8 the same duty would be payable. Again, on an insurance for life for a lakh of rupees at the age of 30, the annual premium would Rs. 3,500, the duty still being Rs. 37-8. It is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, and it seems to the Lieutenant-Governor to be questionable whether they should be taxed equally. It will be seen from the returns submitted by the various Companies that, as a rule, the maximum term for which fire policies are given is one year, while the minimum is generally ten days. It has been ascertained that the practice is to treat fire insurance as strictly terminable contracts, running for one year only, and ceasing at the end of that period unless renewed by the payment of a fresh premium. There is this distinction between fire and life insurances, that, whereas the latter usually run on during the life of the assured, the only condition being the payment of the premium, the former may be terminated by the Insurance Company at pleasure on the termination of the yearly (or other) period for which each premium is paid. In other words, the Insurance Companies are not bound to renew fire policies beyond the period for which the original or any subsequent premium has been paid. The Lieutenant-Governor is therefore inclined to think that, as there is a radical difference between fire and life policies in this respect, they should not be mixed up together for the purposes of the Stamp Law. There does not seem to be any objection to the existing provisions of the Stamp Law so far as relates to life insurances, but in the case of fire insurances it would appear to be more equitable to take the duration of the policy into account. This might perhaps be done most simply by making the duty proportionate, not to the amount of the *policy*, but to the amount

of the *premium.* In fixing the amount of the premium, the Insurance Companies of course take the duration of the insurance into account. The Lieutenant-Governor desires to be favored with the opinion of the Board on this suggestion.

3. The memorialists also complain that re-insurances are under the law treated as if they were entirely new insurances, and are made to pay the full duty. What is meant by the term "re-insurance," or more properly speaking "sub-insurance," is, as explained by the memorialists, the practice by which a single Insurance Company is enabled to divide a large risk with a number of other Companies. If Company A. issues a policy for 10 lakhs of rupees, it seems to be the invariable custom to take from other Companies B., C., D., &c., sub-insurances on portions of the amount to cover and minimize the risk. In England and on the Continent, and in America, where the duty on an original insurance is nominal, there is no hardship in requiring the full duty to be paid on each such sub-insurance. In India, however, the duty is substantial, and the memorialists urge, with some show of reason, that it is inequitable to impose it afresh whenever a re-insurance is effected. Before, however, forming any definite conclusion on this point, the Lieutenant-Governor desires to be furnished with fuller information regarding the system of transfers and sub-division of risks by Insurance Companies.

4. There is another point which has been brought to the notice of Government. Since fire policies are virtually contracts for one year only, with the option of renewal, it would seem to follow that each renewal is tantamount to a new transaction, and may fairly be taxed accordingly. There should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. The advantage of this course would be that it would prevent what seems to be a fraud on the revenue, which appears to be very prevalent now. In consequence of the severity of the duty, every effort is, it is understood, made by Insurance Companies to prevent a policy from lapsing. Hence the custom has arisen of transferring policies not only from one firm to another, but also, there is reason to believe, from one set of goods or buildings to another. Thus if A. insures a jute press at Naraingunge with a certain Company, it is possible for him (of course with the consent of the latter) to transfer the same policy to a rice mill at Rangoon which may belong to some one else altogether. The two transactions are really quite distinct, and should be taxed separately with stamp duty. Did the law require each renewal of a policy to pay the same stamp duty as the original policy, the temptation to defraud the revenue in this manner would be removed.

5. The Board, in submitting the memorial, remark that, "whilst maintaining the principle of an *ad valorem* stamp duty," they "would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration," and "that some modification should be made in respect of the stamp duty on sub-insurances." In view of the importance of the question, the Lieutenant-Governor would wish to be favored with express proposals embodying explicitly the views of the Board on the subject of the stamp duties to be levied on policies of insurance.

6. The memorial and connected papers received with you letter are herewith returned for reference.

No. 638½B., dated 20th September 1884.

From—C. E. BUCKLAND, Esquire, Offg. Secretary to the Board of Revenue, Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

I AM directed to acknowledge receipt of your letter No. 1289, dated 2nd April last, returning for further report a memorial from the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879 by fixing one uniform duty on all insurances and re-insurances other than Life or Marine Insurances.

2. The Board have made enquiries and have consulted the Commissioner of the Presidency Division and the Collector of Calcutta on the subject. A copy of their reports is enclosed, and I am now to submit, for the consideration of Government, the following proposals in respect of the stamp duties to be levied on policies of insurance.

The subject of insurance is one of which the Board have no special experience, so that they would suggest further ventilation of these proposals by publication or otherwise before they are finally adopted.

3. Taking, first, Life and Marine Insurances, the Board see no reason for recommending any change in the stamp duties on these policies as now levied in accordance with Article 49 (*b*) of Schedule I. of the Indian Stamp Act. They understand that no real objection exists against the present charges. A life policy is not a contract terminable at the end of each year, though it depends upon a yearly premium for existence; but it is one which in the large

majority of cases lasts for many years, and on the present scale of Indian life-rates the Companies can well afford to pay the existing duty: moreover, the charge is one contemplated and paid by the Companies, and does not fall upon the general insuring public. Against the duties on Marine Insurances also the Board are informed that no objections are raised. The stamp, they believe, is willingly paid by the assured according to universal custom, both in India and in England. Again, so far as Time Marine policies are concerned, there is no need for any alteration, because the amount of Time Marine business is infinitesimal, and consists of a few native-owned vessels trading from Calcutta, and steam-launches plying on the river Hooghly. With a very few exceptions, every Marine Company in Calcutta is, they believe, forbidden to insure hulls (*i.e.*, Time risks) at any price whatever; and it is impossible to insure more than about £5,000 on a vessel for this reason.

4. In respect of fire policies, there are several points for determination, which will be dealt with successively. The maximum period for which fire policies are given is usually one year, so that yearly policies may first be considered. It has been suggested that, if the principle of an *ad valorem* duty is to be maintained, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy; and Mr. Sterndale suggests that a rate of 1 per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policy requires the same duty as the original, whether the renewal is effected by endorsement on the old policy or by the issue of a new policy. The question of stamp-duties on renewals will be dealt with further on. With respect to the proposed *ad valorem* duty of 1 per cent. on the premium, it has been brought to the Board's notice that whereas at first sight the change seems to be a great concession, it will in application be found to be inequitable and to press most heavily on the highly-rated risks which can least afford to pay. At present the stamp-duty is regulated according to the amount insured, regardless of the nature of the risk: the proposed change entails a consideration of the nature of the risk, that is, as to whether it is low or high rated. The largest insured interest in Calcutta is represented by piece-goods and other non-hazardous goods and produce, the rate for which is a ½ per cent. This may fairly be taken as the lowest rate, as house property and furniture are hardly ever ensured. The rate of insurance actually charged in practice for jute presses is per 5 cent., the highest rate in force. According to the proposed principle of stamp duty *ad valorem* of 1 per cent. on the premium, a policy for—

Rs. 1,00,000 on piece-goods at a ½ per cent. would pay Rs. 500 premium and Rs. 5 stamp duty.

Rs. 1,00,000 on a jute press at 5 per cent. would pay Rs. 5,000 premium and Rs. 50 stamp duty.

a result which is thought unreasonable, the amount insured being the same in both cases. It is pointed out that the shareholders in a jute press, an industrial concern, already feel the very heavy rate of the fire premium, *viz.*, Rs. 37-8-0, and can ill-afford to pay the higher stamp duty of Rs. 50 for a lakh of rupees insured. It must, moreover, be borne in mind that if the principle of an *ad valorem* duty on the premium is adopted, the proceeds of this form of stamp duty will depend upon the rates charged by the offices which are more likely to be lowered than to be raised. It has also been represented to the Board that the charge would be inequitable: there are certain insurance offices bound by what are called the tariff rates fixed by the Fire Association in London, and the offices which are not so bound would pay less for their stamps than those which are, for instance—

At tariff charges at a ½ per cent. on piece-goods on Rs. 1,00,000, the premium would be Rs. 500 and the stamp duty Rs. 5.

At non-tariff charges at 6 annas per cent. on piece-goods on Rs. 1,00,000, the premium would be Rs. 375 and stamp duty Rs. 3-12.

The Board are informed that most fire risks are subject to a cash discount of 15 per cent. so that if the proposed change is introduced, it would have to be decided whether the stamp duty should be levied on the gross or the nett premium.

5. It has been stated to the Board that up to the 1st June last, the Insurance Companies paid the stamp on yearly policies themselves, charging the assured only for the stamps on insurances for short periods, but since that date all stamps whatever have been charged to the assured,—*See* Section 29 of the Indian Stamp Act. Therefore it would appear that the interests of the public and not of the Companies should be considered.

6. Under these circumstances the Board are disposed to recommend reconsideration of the principle of an *ad valorem* stamp duty on insurance policies. They think it very desirable that the rates on large amounts should not be so prohibitive as to induce owners of large properties to insure elsewhere than in India. A reduction of the rate on large amounts would induce further business as well as prevent its leaving the country. It has been suggested to

the Board that a fair way of settling the stamp duty is to charge at fixed rates for a certain minimum amount insured. They would therefore suggest for consideration the following graduated scale :—

On a policy of—		Stamp duty of—		
Rs.	Rs.	Rs.	a.	p.
1,000 to	5,000	5	0	0
5,000 "	10,000	7	8	0
10,000 "	25,000	10	0	0
25,000 "	50,000	12	8	0
50,000 "	75,000	15	0	0
75,000 "	1,00,000	20	0	0
1,00,000 "	1,05,000	25	0	0
1,05,000 "	1,10,000 and so on, &c.	27	8	0

the present rate being at 6 annas per Rs. 1,000

Rs.	Rs.	a.	p.
1,000	0	6	0
5,000	1	14	0
10,000	3	12	0
25,000	9	6	0
50,000	18	12	0
75,000	28	2	0
1,00,000	37	8	0
1,05,000	39	6	0
1,10,000	41	4	0
and so on.	&c.	&c,	

A comparison of the two scales will show that on insurances up to Rs. 25,000 the change would be a gain to Government, and the addition of a duty on renewals as proposed in paragraph 9 would give compensation for the reduction of the rate on large amounts.

7. Mr. Sterndale's report shows the proportionate premia charged by the Insurance Offices on policies for short period insurances, and it has been suggested to the Board that the stamp duty on short period risks should be levied in the same ratio as the premium. Thus the stamp duty for a policy for—

One month should be	¼
Three months ditto	½
Six ditto ditto	¾

of the duty for a year, and so on. The Board support this suggestion.

8. The question of re-insurance or sub-insurance has been fully treated by Mr. Sterndale in reporting on the system of transfers and sub-division of risks which obtains among the Insurance Companies. The Board entirely concur in his view that the principal instrument between the insurer and the insured should be the only one chargeable with the full rate of duty on the scales already suggested, and that on each of the subsidiary transactions between the several Insurance Offices, in order to carry out the main transaction, it will be sufficient to require a payment of one rupee on any amount sub-insured. This concession, the Board have reason to believe, would be exceedingly popular.

9. The question of the stamp duty to be levied on renewals of policies is one of great importance. It has been represented that if Government insist on levying the full stamp duty on each renewal, insurance business will be driven out of the country to England, where, it is asserted, already a very considerable amount has been placed. It may be admitted that each renewal of a policy is in theory tantamount to a new transaction, and may fairly be taxed accordingly, so that there should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. But the fact is that no stamp duty on renewals has hitherto been paid; the currency of the policy has simply been prolonged by payment of a further premium by mutual agreement for a further period. It can therefore be easily understood that the Insurance Companies, as Mr. Sterndale reports, would be very averse to the payment of the same stamp duty on each renewal of a policy as on the original policy. His proposal to charge stamp duty of 1 per cent. *ad valorem* on the premium, and again the full rate on each renewal, would compare with the present stamp duty as follows :—

Present.—The stamp duty on piece-goods insured for Rs. 1,00,000 at ½ per cent. for a premium of Rs. 500 is Rs. 37-8-0.

Proposed.—The stamp duty on the same goods for the same amount would be Rs. 5 a year, and it would take 7½ years for the stamp duty on renewals to each the amount now levied.

But if a stamp duty of Rs. 5 be charged for each yearly renewal according to the graduated scale of stamp duties suggested in paragraph 6, Government would in 7½ years receive on a policy for Rs. 1,00,000—

	Rs.	A.	P.
For the first year	20	0	0
Renewal fee for 6½ years	32	8	0
	52	8	0

instead of Rs. 37-8 in 7½ years.

It would be desirable also to draw up a graduated scale of stamp duties on renewals following the charges on original insurances with reference to the amounts insured, thus (see paragraph 6):—

Original Stamp duty. Rs. A. P.	*Stamp duty on renewal.* Rs.
5 0 0 / 7 8 0	1
10 0 0	2
12 8 0	3
15 0 0	4
20 0 0	5
25 0 0 / 27 8 0	6
and so on.	

These renewal stamp duties not having been previously charged will be so much clear profit and will go a long way to make up for the reduction of the original charge on larger amounts insured. The principle will be that of levying a comparatively small duty on a large number of constantly repeated transactions. It will be necessary to provide that no policy is valid on which the stamp duty for renewal has not been paid.

10. With respect to transfers of policies, the Board see no objection to such transfers as are ordinarily effected, as Mr. Sterndale describes, by endorsement inscribed on the policy, and they would invite attention to the passoge in which he states that such a transfer as the hypothetical case put in your letter, though no doubt possible, is in practice unknown and improbable, and under certain circumstances impossible. The Board are informed that interests stand distinct for fire insurances, *i.e.*, non-hazardous goods, jute mills, jute presses, jute in godowns, cotton mills, &c., &c., all stand separately, and the transfer of a policy from one to any other is never made. A policy on piece-goods is sometimes endorsed to cover a like interest in another godown, but policies on mills or presses cannot be transferred to cover piece-goods or *vice versâ*, for the ownership and interest are absolutely and entirely distinct. There is therefore no need for such a duty, and the imposition of it would probably be regarded as being nearly vexatious, and would confer no material benefit upon Government. It is said that it would encourage what are termed 'blanket' policies, *i.e.*, one policy for one premium covering more than one godown; it would tend to increase rates, to promote difficulty and discontent in the settlement of losses, and to encourage fraudulent claims.

11. The memorial and the connected papers received with the orders of Government under acknowledgment are herewith re-submitted.

No. 110 R. S., dated 25th August 1884.

From—A SMITH, Esq., Officiating Commissioner, Presidency Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your No. 223 B. of the 23rd April last, I have the honor to enclose copy of a report, No. 47 R. S. of the 19th July, from the Collector of Calcutta.

2. I regret the delay that has occurred in dealing with this matter. Mr. Sterndale has explained the delay that occurred with him, and the further delay in my own office has been caused by the conference on the Tenancy Bill: the heavy work there always is at this season in connection with the various annual reports and returns and my visit to Jessore, Khulna, and Ranaghat with the Lieutenant-Governor.

3. Mr. Sterndale's report is very full. He shows how a system of taxing on the premium would work. It is obvious that the results will be very different from those given by the present system: the stamp for an insurance of a lakh of rupees for one year for a private dwelling-house in Calcutta is Rs. 37-8 or at the rate of 15 per cent. If, however, that be applied to the high premium on an insurance of a jute press for the same amount, the stamp duty may be as much as Rs. 900. Mr. Sterndale considers, and I think very justly, that a charge so high as this would tend to drive insurance transactions out of India. It seems to me on insurances for short terms the correct principle is to assess the stamp on the premium which is fixed with reference to the amount to be paid if the amount of the insurance should have and the chance of its having to be paid. Mr. Sterndale proposes the adoption of a rate of one per cent. This would give a stamp of Rs. 2-8 on the insurance of the private dwelling-house and a maximum stamp of Rs. 60 on that of the jute press referred to. Where insurances are renewed, the stamp would be required, or at all events a stamp at the same rate on the premium.

4. Where insurances are effected for a longer period than a year, it would perhaps be practicable to make some difference in the charge, as is done in the case of leases at article 39, schedule I, of the Stamp Act.

5. Mr. Sterndale's letter gives a very clear account of the system of re-insurance or sub-insurance. Mr. Sterndale thinks that the instruments effecting such re-insurances are analogous to the instruments dealt with in section 6 of the Stamp Act. This is not strictly the case, for the deeds refer to entirely new agreements between different parties. I think, however, that it would be reasonable to allow a very reduced and indeed almost a nominal rate of duty on such sub-insurances.

No. 47 R.S., dated 19th July 1884.

From—R. C. STERNDALE, Esq., Officiating Collector of Calcutta,

To—The Commissioner of the Presidency Division.

I HAVE the honor to acknowledge the receipt of your memorandum No. 15 R. S., dated the 15th May 1884, covering Government letter No. 1289 S., dated 2nd April 1884, regarding the memorial of the insurance companies praying for a reduction of the stamp duties charged under Act I of 1879 on fire insurances policies, and especially on re-insurances, asking for certain further information and for proposals in regard to the stamp duties to be levied in future on such policies.

2. I regret the delay that has occurred in submitting this reply, but as I only took over charge of this office on the date of your letter, the matter escaped my notice till recently, and the subject was one with which I was necessarily unfamiliar, and I had to make enquiries regarding the system of re-insurance, renewal, and transfer of policies, and the practice followed by the Calcutta insurance offices in regard to such transactions. I trust the information I now have to submit may assist in arriving at a satisfactory settlement of the questions at issue.

3. The first question on which I am desired to report is the one referred to in paragraph 2 of the Government letter, *viz.*, the contention of the memorialists that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. The inequity of this has been admitted, and requires no further remarks, but after having fully weighed the reasons and arguments put forward in support of the memorialists' petition for an alteration in the present provision of the Stamp Act and the view expressed by His Honor the Lieutenant-Governor, I think that, it being admitted that these policies are strictly terminable contracts, running for one year only or even for shorter periods, and (as stated in the letter of Government) it is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, the duration of the policy should be taken into account in determining the duty, and if the principle of *advalorem* duty is adhered to, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy. It is, however, very difficult to arrive at what would be a fair and equitable rate to be charged on the premium. Taking the rate quoted by the memorialists and referred to by Government as a guide, it would appear that Rs. 37-8 is the amount of stamp duty payable at Re. 0-6-0 per Rs. 1,000 on a policy for one lakh of rupees current for one year; the premium for that amount and that period being Rs. 250, or equal to a rate of 15 per centum on the amount of premium. This appears at first sight not an unreasonable amount, nor do the memorialists complain of it; but, as will be seen from the following facts and figures, it is entirely delusive, and, if followed, would result in the imposition of a prohibitive rate of duty. The memorialists have omitted to point out that Rs. 250 on one lakh of rupees for one year represents the very *lowest* class of insurance on private dwelling-houses in

Calcutta at ¼ per cent., a class of insurance which in fact is hardly ever effected. The principal classes of risks in Bengal and the rates per cent. per annum furnished by one of the principal offices are as follows :—

Memorandum of rates of fire insurance on principal Classes of risks in Bengal in July 1884.

Risks.	*Rate per cent. per annum.*
Private dwelling-houses in Calcutta	¼
" " in mofussil	½ to 1½
Hotels...	1 " 2
Godowns, non-hazardous	½
" for cotton	1 to 2¼
" for jute and jute presses	2¼ " 6
Jute mills	¾ " 3¾
Cotton mills	¾ " 3½
Gunning factories	2¼
Teak houses	3 to 4

It will be seen that a rate of 15 per cent. on a lakh of rupees yielding premium Rs. 250 at ¼ per cent. and stamp duty Rs. 37-8 would, on the same amount in the highest class, *viz.*, 6 per cent., give premium Rs. 6,000 and stamp duty Rs. 900, while on an average rate 3 per cent. it would give premium Rs. 3,000 and stamp duty Rs. 450. I think I am justified, therefore, in saying that such a rate would be prohibitive, and would, I am convinced, put an end to fire insurance in this country.

4. The existing rates of stamp duty are, I am assured, already inducing owners of large properties to insure in England, where the stamp duty on fire policies is nominal, instead of in this country. This will be the better understood from the fact that the insurance companies here will not now pay the stamp duty, which has to be paid by the insured in addition to the premium. I offer a suggestion as to the rate to be levied with some diffidence, because the data at my command are hardly sufficient to base any calculation upon as to results, but taking the following figures obtained from one of the principal offices as a guide and taking into consideration the information I have been able to gather from careful enquiries, I am of opinion that a rate of 1 per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policies requires the same stamp duty as the original, whether effected by endorsement on the old policy or by issue of a new policy. This the insurance companies are very averse to, but I think they are fairly liable. This will of course obviate any risk of the revenue being defrauded in the manner referred to in the Government letter. There is not, however, so much temptation to do this as seems to be thought so far as renewal of short policies is concerned, that is to say, there is no temptation to insure for shorter periods than one year with a view to avoid stamp duty. The tariff by which the business of the companies is regulated discourages short period insurances ; this will be apparent from the following scale :—

Annual premium.	Six months.	Four months.	Three months.	Two months.	One month.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
100 0 0	75 0 0	62 8 0	50 0 0	37 8 0	25 0 0

So that it is cheaper in the end to insure for the longer period unless the insured is certain of getting his goods out of hand within the term for which he takes out his initial policy. A policy for three months renewed for three months more bears the same premium as a policy for one year, and a six-months' policy renewed for three months costs 25 per cent. more.

5. If my suggestion be accepted, some slight modification of clause (*b*), article 49 of schedule I., Act I. of 1879, will be necessary. After the words "other insurance" the words "except fire insurance" would have to be added, and an additional clause (*c*) inserted, "fire insurance 1 per cent. on the premium payable, whether on issue or renewal of policy."

6. With reference to the question of re-insurance in regard to which further information is desired, it is, as has been stated by the memorialists, the practice for insurance companies to grant policies for large sums and to reduce their own risks by re-insuring or dividing the risk with other offices ; most offices in fact are restricted to a certain fixed maximum in regard to certain classes of risks.

7. In fire insurance this re-insurance is effected either singly or by what is called "treaty." In the first case an office A may accept a risk of Rs. 5,00,000 upon a mill, but its own limit, *viz.*, the amount it is allowed to accept or retain, is Rs. 1,00,000 ; there is therefore

a balance of Rs. 4,00,000 to provide for. A sends round to other offices B, C, D, and E, with a description of the property, risks, &c., and offers them a proportion of the insurance. If approved by them a "*take note*," or as it is called in Calcutta, a "letter of cover," is issued, by which these offices undertake their proportionate parts of the original company's liability. This is followed by a properly executed guarantee, and a copy of the original or A company's policy is issued to the several re-insuring offices. A is therefore the office solely liable to the mill-owner for Rs. 5,00,000 in the event of loss, and A adjusts and pays the claim, B, C, D, and E paying their respective quotas to A on production of the discharge and the papers relating to the claim and its adjustment. Re-insurance by "treaty" is somewhat different. A, an insurance company, being desirous of transacting business abroad, will make arrangements with companies B, C, D, and E that they will accept a certain share of every risk undertaken by A's representatives, allowing so much per cent. for commission and expenses, and this system of re-insurance is not, I am informed, in operation in Calcutta, but the first system is in constant operation. This practice of re-insuring is a great convenience and advantage to the public, as an owner of valuable property can thus without difficulty effect a substantial insurance on his property, with but one premium to pay and one company to look to instead of a number.

8. The Secretary to the "Queen" Insurance Company has favored me with a note on this subject, which so clearly illustrates the system of re-insurance that I beg to quote it—

"Of course the whole business of insurance is founded on the principle of distribution, heavy losses by fire in individual cases being thus borne by a larger number of persons.

"Re-insurance is merely a development of this principle. An insurance company determines how much it should be prepared to lose on a particular risk (or a particular class of risk), and makes its re-insurance arrangements accordingly.

"Take for instance the insurance of country mansions at home: their value with the contents often amount to £100,000. Of course it would be competent to the office to say—We will not take a larger sum than £10,000 on any one of these risks. If you want to insure your house for £100,000, you must effect the balance elsewhere. All we can grant you a policy for is £10.000; but the disadvantage and inconvenience of such a course is sufficiently obvious. In the first place, the would-be insurer would have to find out a sufficient number of offices to effect his insurance piecemeal: each office would have its own notion of a proper limit Here he would be able to place £5,000, there £7,000, there £8.000, and so on, and in case of a loss he would have ten or twelve different offices to deal with. Indeed, if some of the cases of the large manufacturing concerns are considered, there is at once a *reductio ad absurdum*.

"Cotton-mill risks are at present in much disfavour among the offices, owing to frequent fires. The limits fixed for these risks therefore are low, averaging £5,000, so that where a risk of £300,000 was insured, sixty offices would have to be applied to, were it not for the practice of re-insurance.

"Under the present system however, any insurance risk, however large, may be disposed of by two or three or even by one office; all the responsibility and all the trouble of sub-division and re-arrangement is borne by the office that receives the original insurance. If a loss occurs, of course that office is alone accountable to the policy-holder for the amount of the indemnity.

"It will naturally be asked, what consideration is received by the office effecting the re-insurance from the office to which the business is given? In the majority of cases, it is a matter of reciprocity, *i.e.*, offices give business to offices that give business in return, and an equal balance is kept as nearly as possible. In cases where offices cannot make an adequate return for business received, a certain amount is paid by them, which varies according to the nature of the agreement entered into by the Boards of Directors on either side."

9. It is apparent therefore that in the transfer of portions of the risk from one office to another commonly called re-insurance, there is but one transaction between the insurer and the insured, although there are subsidiary transactions between the several insurance offices in order to the carrying out of the main transaction. The original insurance office receives the full premium payable on the total value of the insurance, and consequently takes the full risk and responsibility in case of loss, and the full stamp duty is paid on the principal instrument executed to secure this end. It appears to me that the first insurance and the re-insurance are in their characters analogous to the class of instruments referred to in section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of Re. 1 instead of the duty (if any) prescribed for it in that schedule.

10. In the case of a policy of insurance executed in duplicate, the duty is divided between the original and the duplicate, thus indicating that the principle of the stamp law is to impose *ad valorem* duty only once in respect of a particular transaction; and in this view I think it is reasonable to hold that each re-insurance is but a part of one transaction, *viz.*, the securing for the payment of one premium of one indemnity in case of accident to the property insured, and under these circumstances I would suggest that, as in the case of the "other instruments" referred to in section 6, each policy of re-insurance be subjected to a payment of Re. 1, the full *ad valorem* duty having been levied on the "principal instrument," *viz.*, the original policy, on the scale suggested in paragraph 4.

11. With regard to paragraph 4 of the Government letter, there can, I think, be doubt that each renewal of a terminable policy is tantamount to a new insurance, and if the proposal made in paragraph 4 be accepted, *viz.*, that the duty shall be calculated on the amount of the premium payable instead of, as at present, on the amount of the sum insured, every renewal must be so treated. With reference to the remarks contained in the same paragrap, I would, however, point out that this could not prevent the *transfer of policies.* Such transfers are, I understand, ordinarily effected by endorsement inscribed on the policy; in this way the interest may be changed from one person to another, as in the case of goods insured changing hands on the removal of the insured goods from one building to another; fresh elements of risk may be admitted or warranties contained in the body of the policy expunged, the amounts insured may be redistributed over the different items covered; all these are matters of arrangement between the insurer and the insured, and are covered by simple endorsement on the document by an authorised representative of the ensuring company, and on such endorsements no stamp duty is leviable. I cannot find, however, that such transfers as represented by the hypothetical case put, *viz.*, the transfer of a policy effected by A on a jute press at Naraingunge to a rice mill, the property of B., at Rangoon, are ever effected. It is no doubt *possible*, but in practice it is unknown, and it is not probable, and as regards transfer of risk not only from one building insured under one class to another insured under another class, and where, as suggested, the persons insured are different, it is impossible.

RESOLUTION.—In the papers above read the expediency of altering the provisions of the Stamp Act of 1879 regarding the stamp duty on policies of insurance against loss by fire is discussed.

2. Objection has been taken to the existing law on two grounds:—

(1) that policies of re-insurance, by which the office which has accepted a risk transfers a portion of the risk to another office, are liable to duty at the same rate as the original policy of insurance; and

(2) that the duty is independent of the period during which a policy continues in operation and of the amount of the premium paid.

3. The Honorable the President in Council is of opinion that it is inexpedient to levy stamp duty on a policy of re-insurance against loss by fire at the same rate as on the original policy, and considers that a policy of re-insurance should be liable only to a low fixed duty. He has accordingly, by notification of this date, reduced the duty on such policies to one rupee.

4. With regard to the second question, the Honorable the President in Council, as at present advised, is prepared to accept the proposals of the Government of Bengal for the amendment of the law if the difficulties in levying the stamp duty on renewals can be obviated. Those proposals are that, while the duty on a policy of insurance against loss by fire for a year or any longer period should remain unaltered, and while no duty should be levied on the renewal of a policy which has paid the duty due on a policy running for a year,

(*a*) the duty on a policy for—

One month or less should be	¼
More than one month but not more than three	½
" three but not more than six	¾

of the duty on a policy for a year; and

(*b*) the stamp duty on renewals should be same as on the original insurance, provided that where the period of an original insurance together with any subsequent renewals shall exceed one year, no stamp duty shall be payable in respect of the excess.

5. The President in Council desires that these proposals should be placed before the public and opinions invited.

ORDERED, that the foregoing Resolution be published in the *Gazette of India*, and that copies be forwarded to all Local Governments for consideration and opinion.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 5th March 1886.

APPOINTMENTS.

No. 135.—MEDICAL DEPARTMENT—

Surgeon-Major C. P. Costello, Medical Officer, 5th Punjab Cavalry, to be Medical Store-keeper, Meean Meer, *vice* Brigade-Surgeon G. A. Watson, retired. Dated 15th February 1886.

No. 137.—PUNJAB FRONTIER FORCE—

6th Punjab Infantry.

Lieutenant K. D. Erskine, Gloucestershire Regiment, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer on probation, with effect from the 12th February 1886.

No. 138.—In G. G. O. No. 124 of 1886, *for* Lieutenant N. N. Barrett, *read* Lieutenant A. A. Barrett.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

CEMETERY NOTICE.

[First publication.]

List of monuments in the Lahore Cemetery published with reference to Rule XIX,* Part I of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June 1885 :—

* When a monument needs repairing, the officer in charge of the cemetery should communicate with the friends of the deceased or, when such communication is not possible, advertise three times in the *Gazette of India* and the Gazette of the Province; and if it falls into a ruinous condition, and no person will undertake to restore it, the ruined monument shall be made level with the ground during the next repairs, and any slab it contained will be placed over the grave in simple masonry, or be inserted in the wall of the cemetery.

Inscription.	*Date.*
Philip Melville	1854
Edward Banker	1854
Large grave. (No name.)	
Pillar on pedestal. (No name.)	
Daniel Sandford	1849
Lieutenant Augustus Thompson	1849
August Thompson	1848
Richard Thompson	1848
Sarah Ann Godwin	1849
John George Bowser	1849
James Ray	1849
Francis Tibbets	1849
Double grave. (No name.)	
Archer	1848
Grave. (No name.)	
Owens	1849
Macnamara	1849
Edith Carter	1849
Elizabeth Read	1848
Ensign Giles	1848
Large grave. (No name.)	
Large grave. (No name.)	
Elizabeth Bodel	1849
Letitia Whitaker	1847
Three upright pillars. (Inscription illegible.)	
Large grave. (Inscription illegible.)	
Juliana Francis Lamb	1850
Large grave. (Inscription illegible.)	
Joseph Travis	1846
Large grave. (Inscription illegible.)	
Frank Montegu Ryves	1850
Harry Robert Ryves	1850
Elizabeth Rees	1850

LAHORE: }
The 6th February 1886. }

J. F. MONTGOMERY,
Chaplain of Lahore.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, MARCH 18, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 5TH MARCH 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

[Second publication.]

SEPARATE REVENUE.

Assessed Taxes.

Income Tax.

Calcutta, the 5th March 1886.

No. 1042.—The Honourable the President in Council has been pleased to make the following rules under Section 38, Act II. of 1886, an Act for imposing a tax on income derived from sources other than agriculture:—

1. Contributions, whether compulsory or voluntary, made to Provident Funds by Railway servants to whom clause (*g*) of Section 5, Act II. of 1886 does not apply, shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as

sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

2. The Provident Fund of a Railway Provident Institution constituted under rules approved by the Governor-General in Council shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

SEPARATE REVENUE.

Stamps.

NON-JUDICIAL.

Exemptions and Reductions, &c.

The 5*th March* 1886.

No. 1044.—In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Honourable the President in Council is pleased to reduce to a fixed duty of one rupee the stamp-duty payable under the said Act on any re-insurance effected by an Insurance Company, which has granted a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

SEPARATE REVENUE.

Stamps.

The 5*th March* 1886.

No. 1046.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read the following—

No. 1250, dated 6th April 1885.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Department,

To—The Secy. to the Govt. of India, Dept. of Finance and Commerce.

Letter from Board of Revenue, No. 83B., dated 8th February 1884, and enclosures.
Government letter to Board No. 1289, dated 2nd April 1884.
Letter from Board, No. 638½ B., dated 20th September 1884, and enclosures.

I am directed to submit, for the information of the Government of India, and for such action as may be necessary, the papers noted in the margin, which relate to the duties leviable under the Indian Stamp Act I. of 1879 upon policies of insurance.

2. In the latter part of 1883, a memorial was presented to the Board of Revenue, Lower Provinces, by a number of Calcutta firms engaged in insurance business, in which it was represented that the provisions of the Stamp Act relating to policies of insurance had operated in practice in a manner not anticipated by the Legislature, and it was prayed that the law might be amended accordingly. The points regarding which exception was taken were two. In the first place, it was represented that the existing law takes no account of the duration of policies of insurance, the duty leviable being calculated with regard to the amount of the policy only, and being the same whether the policy runs for a year or for a few days only. Thus, in the case of an insurance for one year for a lakh of rupees on (say) piece-goods, the premium payable would be Rs. 2-0, and the stamp duty Rs. 37-8. If the insurance were for one month only, the premium would be only Rs. 62-8, but the stamp duty would still be Rs. 37-8. Since therefore, a policy which runs for a short period is manifestly less valuable than one which runs for a longer term, it was inequitable (the memorialists urged) to tax them both at the same rate. In the second place, it was pointed out that the law makes no distinction between original insurances and re-insurances. It is the custom of the business to distribute all large risks among two or more offices. "The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk of, say, one lakh against fire, the stamp duty of Rs. 37-8 would of necessity be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid." This result, it was thought, was not foreseen or intended by the Legislature. The memorializing firms therefore prayed that the Government of India might be moved to assimilate the Indian Stamp law with the existing English law, "by fixing one uniform duty on all insurances and re-insurances (other than life and marine insurances)."

3. In forwarding the memorial to Government, the Board of Revenue observed that the subject was one which should receive full and careful consideration when any revision of the Indian Stamp Act took place. "The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a re-consideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty, would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances."

4. It appeared to the Lieutenant-Governor that more detailed information than that supplied by the Board was required on the points raised in the memorial before the case could properly be laid before the Government of India, and he accordingly caused the Board to be addressed in my letter No. 1229, dated the 2nd April 1884. It was suggested that, as Insurance Companies in fixing the amount of the premium payable on a policy take the duration of the insurance into account, one element of inequality, of which the memorialists had complained, might be removed if the stamp duty were made proportionate, not to the amount of the policy, but to the amount of the premium. With regard to re-insurances, it was stated that in the Lieutenant-Governor's opinion, there was some show of reason in the contention of the memorialists that it was inequitable, when duty had once been paid on an original insurance, to impose it afresh whenever a re-insurance was effected, but that Sir Rivers Thompson desired to be more fully informed of the existing practice in this respect. The attention of the Board was at the same time directed to the point whether some duty should not properly be levied on the renewal of a policy of insurance, the original term of which had expired. It has not hitherto been the practice to levy any duty on renewals, but it seemed open to question whether this exemption was justifiable and should be maintained.

5. The Board of Revenue have now submitted their report upon all the questions alluded to above, and it forms, with its annexures, one of the encolsures of this letter. They have caused the whole question to be very carefully investigated by the Collector of Calcutta, who has placed himself in communication with the principal Insurance Companies in Calcutta, and whose report contains a mass of interesting and reliable information on the subject. It will be seen that the Board are of opinion that no modification is required in those provisions of the law which relate to the stamp duty on life and marine insurances. There are, it is true, some passages in the memorial (such for instance as paragraph 9) which appear to indicate dissatisfaction with the duty leviable on marine insurances; but the specific request with which the memorial culminates, and which it is stated will meet the justice of the case, expressly excludes life and marine insurances; and in view of the facts now stated by the Board, the Lieutenant-Governor is of opinion that no occasion has arisen to consider the question of the stamp duty on other than policies of insurance against fire. With regard to this class of insurances, the questions for consideration are two. The first of these relates to the duty on re-insurances; the second deals with the advisability of making the duty proportionate to the duration of the insurance, together with the allied question of the levy of duty on renewals.

6. The nature of the transactions, which are known as re-insurances, has been fully described in the memorial and in the report of the Collector of Calcutta. They are the instruments by which one Insurance Company having accepted a large risk is enabled to distribute a portion of it among other Companies. It is manifest that transactions of this kind stand on quite a different footing from insurances proper, such as are effected between the general public and the Insurance Companies, and it is clear that the effect of the present practice is that all insurances for large sums pay double duty on the portions re-insured, *i.e.*, on the greater part of their total amounts. This result, it seems to the Lieutenant-Governor, was not contemplated by the Legislature, which was probably not fully informed of the custom prevailing in the business, and it seems to Sir Rivers Thompson to constitute a legitimate grievance which the memorialists may reasonably claim to have removed. Mr. Sterndale has suggested that "the first insurance and the re-insurance are in their characters analogous to the class of instruments referred to in Section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of Re. 1, instead of the duty (if any) prescribed for it in that schedule." Mr. Sterndale accordingly proposes that each re-insurance should be held to be part of the original transaction, and as such be liable to duty of Re. 1 only, irrespective of the amount. The Board of Revenue apparently concur in this view, and they recommend the adoption of a uniform duty of Re. 1 on all re-insurances, whatever the amount involved. It appears to the Lieutenant-Governor, however, that policies of re-insurance are not the class of instrument contemplated by Section 6. It cannot fairly be said that they are "required to complete a trasanction," for the original transaction, *viz.*, the insurance effected by the assured with the primary company, is complete in itself, so far as the contracting

parties are concerned; and any re-insurances, which may subsequently be effected by the primary company for its own protection, are strictly independent of, although arising out of, the original transaction. Sir Rivers Thompson has therefore no doubt that, as the law now stands, policies of re-insurances cannot claim to be chargeable with a duty of Re. 1 only under Section 6 of the Act. At the same time, however, as already stated, the effect of the custom is to enhance the stamp duty chargeable upon all insurances of large amount by from 25 per cent. to 80 per cent., and the Lieutenant-Governor has no doubt that the duty directly imposed by the Act being already sufficiently heavy, this is felt to be oppressive, and that the result is not in accordance with the real intention of the Legislature. On these grounds Sir Rivers Thompson desires to support the proposal made by the Board, and he would recommend that the duty on policies of re-insurances should be declared to be subject to a maximum of Re. 1. It appears to be within the competence of the Governor-General in Council to effect this change without legislation by an order published in the *Calcutta Gazette*, under Section 8 of the Act.

7. Turning now to the second of the two questions indicated above, *viz.*, whether it is advisable to take the operation of an insurance into account in calculating the amount of stamp duty, I am to observe that there appear to be insuperable practical objections to the suggestion that the duty should be made proportionate to the amount of the premium, instead of to the sum insured. For, although the duration of the insurance is a factor in the determination of the premium, it is only one out of several factors. Were the stamp duty made proportionate to the premium, it would vary not only according to the amount of the sum insured and to the duration of the insurance, which is reasonable, but also according to the degree of risk. Degrees of risk vary to such an extent that, other things being equal, the premium payable on the highest degrees is 10 or 12 times that payable on the lowest degrees. If, therefore, the stamp duty were made proportionate to the premium, it would fluctuate in the same manner, and would press with greater severity on the highly rated risks, which, already pay heavier premia, and are least able to bear it. No uniform percentage could fail, in the Lieutenant-Governor's opinion, to be either too high for high risks, or too low for low risks This plan therefore falls to the ground.

8. In lieu of it the Board have made the following recommendations, *viz.*, (1) that the duty should be fixed according to a graduated scale dependent on the amount of the policy; (2) that the duty on insurances running for periods of less than one year should be reduced in. certain specified proportions corresponding to the custom of the insurance business in respect of premia; and (3) that duty on a reduced scale should be charged on all renewals. Now, it is evident that the object desired by the memorialists would be attained by the adoption of the second of these suggestions. If it be assumed that the stamp duties prescribed by the Act are intended to be leviable on policies which run for one year, the Board recommend that the duty on a policy for one month should be one-fourth of this rate, the duty on a policy for three months should be half, and that on a policy for six months three-fourths of the full rate. These proportions correspond, with the omission of some intermediate rates, with the proportionate premia charged by Insurance Companies on policies for periods of less than one year, and the Lieutenant-Governor considers that if this scheme were adopted (together with a suitable arrangement for the stamp duty on renewals, to which reference is made hereafter), the particular ground of complaint put forward in the first part of the memorial would be completely removed. It is true that they have proposed the discontinuance of the *ad valorem* principle, and the substitution of a uniform rate of duty on all fire insurances, whatever their amounts. This proposal, however, is not one which can, in the Lieutenant-Governor's opinion, be entertained. It is manifest that a uniform duty would be impracticable, unless it were fixed at so low a figure as virtually to exempt this class of instrument altogether. Reasons no doubt exist for this course in the United Kingdom, where the duty on fire insurances has been fixed at one penny; but the Lieutenant-Governor does not consider that sufficient grounds have been shown for so radical a charge in this country. The course recommended above would remove the anomaly complained of by the Insurance Companies, and it does not seem necessary either to have recourse to a uniform rate of duty, or to the graduated scale suggested by the Board. The object indeed with which the Board have proposed this scale appears to be altogether apart from the questions raised in the memorial. It has been drawn up with the intention of relieving large insurances at the expense of smaller ones, the balance of advantage turning at Rs. 33,000. There are, no doubt, some reasons which should lead the Government to view favorably a reduction in the duty payable by large insurances, and it is in particular desirable to arrest the tendency which has begun to be apparent, on the part of large insurers, to place their insurances abroad. This question, however, has not been directly raised by the parties interested, and the Lieutenant-Governor, as at present advised, is not disposed to recommend the adoption of a graduated scale of duty in lieu of the present *ad valorem* system. In any case the rates of duty proposed by the Board for the smaller insurances seem decidedly too heavy, and would probably tend to discourage insurance by native traders.

9. The question of levying a stamp duty on renewals of insurances arises immediately out of the proposal to reduce the rates for policies which run for less than one year. If an insurer can take out a policy for one month on payment of one-fourth the duty for a year, he clearly cannot be allowed to renew his policy at the expiry of the month without payment of some additioned duty. The proposals made by the Board of Revenue do not seem to consider this aspect of the case sufficiently. They have suggested the introduction of a graduated scale of fees for renewals, calculated at rates considerably below those proposed for original insurances, and it is apparently intended that the renewal fee should be the same, whatever might be the period for which the renewal was effected. Under this arrangement, it would be possible for an insurer to take out a policy on (say) Rs. 1,00,000 for one month, paying Rs. 5 as stamp duty. At the end of that period, he would be able to renew his policy for one year more one payment of Re. 1. He would thus pay only Rs. 6 in all for a policy to run for 13 months, while if he had taken out a twelve-months' policy in the first instance he would have had to pay Rs. 20.

10. It seems to the Lieutenant-Governor that any attempt to impose an appreciable stamp duty on renewals whould have a serious tendency to drive insurance business out of the country. It is true that fire insurances are strictly terminable contracts, and that theoritically each renewal is virtually a fresh transaction. But it is, in Sir Rivers Thompson's opinion, inexpedient to ignore the long-established custom of the business, and impose a heavy duty which cannot fail to be regarded as new. The correct principle to adopt seems to be the converse of that which has been followed in the proposals made for the proportionate reduction of the duty on policies for fractional periods. In the latter connection it has been assumed that the rates of duty fixed by the Act are the amounts to be paid on polcies which run for an entire year or any longer period, and certain reductions have been recommended on these rates in respect of policies for shorter periods. Similarly, in the present case, the Lieutenant-Governor considers it equitable that an insurer, who takes out a policy for any period of less than one year, should be able to renew it for any further period up to one year in all, on payment of the prescribed fractional duty, and that, after his policy shall have run for one entire year, any further renewal should be exempt from duty. Thus, if he took out a policy for six months in the first instance, he would pay three-fourths of the full duty. If he then renewed his policy for six months more, he would again pay three-fourths of the full duty, and if he wished to effect any further renewal he could do so without payment of duty. It appears to the Lieutenant-Governor that this arrangement, while causing the minimum of modification in the existing law, would involve no hardship or inconvenience to the insuring public, and would be the natural complement of the previous proposal to reduce the duty on short-term policies.

11. The proposals which the Lieutenant-Governor desires to recommend for the consideration of the Government of India may be summed up thus :—

(1) The stamp duty on re-insurances should be subject to a maximum of Re. 1, whatever the amount of the policy.

(2) The stamp duty upon a policy for—

One month or less	... should be	¼
Not more than three months, but more than one month	... ,,	½
Not more than six months, but more than three months	... ,,	¾

of the duty for a year.

(3) The stamp duty on renewals should be the same as that on original insurances, provided that when the period of an original insurance, together with any subsequent renewals, shall exceed one year, no stamp duty shall be payable in respect of the excess.

The first of these, the Lieutenant-Governor thinks, can, if approved, be carried into effect by an order of the Governor-General in Council, published in the *Calcutta Gazette*. The other two would seem to require legislation, and might receive consideration when the amendment of the Indian Stamp Act is projected. The suggestion of the Board of Revenue that, in view of the special nature of the subject, the proposals should be ventilated by publication before any final action is taken, will, no doubt, commend itself to the Government of India.

No. 83 B., dated 8th February 1884.

From—C. E. BUCKLAND, Esq., Offg. Secretary to the Board of Revenue, Lower Provinces,

To—The Secretary to Government of Bengal, Financial Department.

I AM directed by the Board of Revenue to submit, for the consideration of Government, the accompanying memorial presented by the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than life and marine insurances.

2. Upon receipt of the memorial, the Board forwarded it to the Commissioner of the Presidency Division for a report by the Collector of Calcutta. A copy of the Commissioner's reply* and of the Collector's report, with its enclosures in original, are herewith submitted for the information of Government. It appears to the Board that the subject is one which should receive full and careful consideration when any revision of the Indian Stamp Act takes place. The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a re-consideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty would alter the law so as to allow the duration of risk in policies, other than life assurances, to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances.

* Letter No. 199 R.S., dated 12th December 1883, from the Commissioner of the Presidency Division, and enclosures. (Insurance Companies' letters received with Commissioner's No. 234 R.S., dated 28th January 1884, in original.)

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To the Hon'ble the Board of Revenue, Calcutta.

The memorial of the undersigned Insurance Offices carrying on business in Calcutta

SHEWETH,—That your memorialists consider the Indian Stamp Act I. of 1879 affects them in a manner not really contemplated by the Legislature, and they believe that a representation through your Honorable Board to the Supreme Government will lead to a fair modification of the provisions in that enactment of which they complain.

2. The principle of the Act in imposing *ad valorem* duties on insurances calculated upon the amounts insured, is opposed to the principle of the law in England on the subject.

3. Under the Act of Parliament 33 and 34 Victoria, C. 97 (the English Stamp Act of 1870), the only policies on which stamp duty is levied by a sum proportionate to the amount assured, are in the case of Life Insurances (other than what are known as Accident Policies) and Marine Policies.

4. To those practically acquainted with the business of insurance many reasons exist for the distinction which is thus drawn. The contract in the case of Life Assurance is expected to extend over long periods of time; it is effected generally but once in a lifetime, by each assured. In the case of other policies, the period over which the risk extends, as a rule, is very limited; but where fire and marine insurances on goods are concerned, the subject of insurance is often changing hands, and the inducement to insurance is constantly ceasing or varying.

5. Illustrations derived from the operation of the duties on insurance transactions according to the ordinary course of business, will serve to exhibit the unequal incidence of the duty:—

Take as an instance the working of the Indian Act. On an insurance against fire for one year for a lakh of rupees, a premium of Rs. 250 would be received, the stamp duty being Rs. 37-8-0.

On an insurance for the same sum for a month, the premium would be Rs. 62-8-0, and the same duty would be payable.

On an insurance for life for the same sum at the age of 30 (usually accepted as the average of life assurance risks), the annual premium would be about Rs. 3,500, the duty still being Rs. 37-8-0.

6. It will be seen that the duty, if assumed to be fair in respect of the life assurance premium, is out of all proportion to the fire insurance premium, and that, in the case of monthly insurances, the Government tax absorbs 37-62nds of the premium which is designed to cover the risk and expenses of the insuring offices and to provide a source of profit to the shareholders.

7. The vast majority of fire risks relate to merchandise whilst in transit or in warehouses, preparatory to sale or to manufacture for purposes of sale.

8. To impose duties on such shifting and terminable contracts equal to those on permanent contracts, and thereby, in some instances, to absorb more than 50 per cent. of the actual premium received, was an injustice that must have struck the well-informed Houses of Parliament, (comprising, as they do, many Insurance Directors and experienced business men), and accordingly they resorted to the plan of subjecting all insurances covering accidents and fire risks to an uniform duty of one penny on each policy, and restricted the *ad valorem* duty to policies on life and marine risks.

9. On marine policies under the 30 Victoria, C. 23, is imposed a stamp duty of 3 pence or 6 pence per cent., according to the duration of the risks, and if this principle of duration of the risk was applied in India, and a duty fixed with reference to the period of time covered, instead of its being simply calculated on the amount assured, the relief would be an important one, though less acceptable than the wider amendment hereinafter pressed for.

10. Not only is the incidence of the stamp duty open to the foregoing and similar objections, but the duty itself is positively oppressive when considered in connection with re-insurances.

According to the practice of business, a large risk is divided between two or more offices, The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk, say, of one lakh against fire, the stamp duty of Rs. 37-8-0 would, of necessity, be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid, and the consequence is that duties fixed at an exceptional and oppressive rate become doubly oppressive through a course of business which is universally adopted from motives of prudence, and which tends to add to the commercial value of insurance policies.

11. Your memorialists conceive that the Indian Legislature, not possessed of practical knowledge of the business of insurance, did not foresee any such consequences as have been pointed out. They are confirmed in this view from the circumstance that, in the case of purchase and sale (all the incidents of which would be familiar to Honorable Members) the Legislature dealt with a perfectly analogous case on a totally different basis.

12. By Section 28, clauses (*c*), (*d*), and (*e*) of the Indian Stamp Act (following Section 74, clauses 3, 4, and 5 of the English Stamp Act of 1870), a sub-purchaser can obtain a conveyance from the original seller on payment of a single stamp duty, though the subject of sale may wholly or partially have passed from the original purchaser to a sub-purchaser, and through several different hands. The principle thus recognised is that the duty shall run on the amount involved in the transaction in the form assumed on completion of the documents upon which it rests, that is, when the seller actually conveys to the purchaser or sub-purchaser, one duty is calculated on the ultimate price agreed on, and if the original purchaser retains part of his purchase, he pays duty only on the part which he retains.

13. It seems to your memorialists that identically the same principle is involved in every re-insurance.

The first office stands as purchaser: the re-insuring offices as sub-purchasers. If their transaction was treated as a real sale, or sub-sale, one duty would cover all subsidiary transactions; but because, instead of being a sale, the transaction is an insurance and re-insurance, the Legislature, as the law stands, exacts double duty. It compels full duty on the first insurance and full duty on the re-insurance, whereas upon the Government principle in the case of sale and sub-sale, only one duty would be payable; and there is no sufficient reason apparent to your memorialists for this difference in dealing with exactly analogous cases.

Your memorialists respectfully submit that an assimilation of the Indian Stamp Law, with the existing English Law, by fixing one uniform duty on all insurances and re-insurances (other than life and marine insurances in the ordinary sense) would meet the justice of the case, and they pray for an amendment of the law accordingly.

A. B. SHEKLETON,

Agent, London and Lancashire Fire Insurance Co. and others.

No. 199 R. S, dated 12th December 1883,

From—A. SMITH, Esq., Offg. Commissioner of the Presidency Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your No. 457 B. of the 18th August last, I have the honor to enclose a copy of a report, No. 408—D. 8 of the 30th November, from the Collector of Calcutta.

2. I think that the principle of charging the stamp duty according to the amount of the insurance should be retained, but I think that it would be equitable to take also into consideration the duration of the risk.

3. The parallel which the petitioners draw between sub-insurance and the case of subpurchase they refer to is not complete. In the cases of sub-purchase there has been no conveyance to the original purchaser, and the transaction has so far not been complete. The

original vendor getting his purchase-money can take no exception to the sub-sale. It appears to me, however, that persons insuring their property would hardly be content to pass on the risk past the Insurance Company to the sub-insurer, and that, if the Insurance Company under-insures to protect itself, the deed should be separately stamped. It would perhaps, however, be equitable to allow some consideration in respect of the stamp on such under-insurances.

No. 408—D 8, dated the 30th November 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—The Commissioner of the Presidency Division.

I HAVE the honor to acknowledge the receipt of your office memorandum No. 59 R.S., dated the 21st August last, annexing a memorial of certain Insurance Offices in Calcutta to the Board of Revenue, praying for an amendment of Act I. of 1879 by fixing a uniform duty on all insurances and re-insurances other than Life and Marine Insurances.

2. To make this report complete in itself, I would, before entering into the merits of the representation, review the Indian stamp laws relating to policies of insurance from the year 1860, when the general stamp law first came into operation, to the present date.

(a) *Act XXXVI of* 1860, Article 43, Schedule A, provided for a stamp duty of eight annas for every sum of Rs. 1,000 or part thereof on *Life Policies*, and article 44 imposed a similar duty on *Marine Policies*.

(b) *Act X of* 1862 (which repealed Act XXXVI of 1860) made the following provisions in regard to Policies. Article 55 of Schedule A. imposed a duty of eight annas for every thousand rupees or fractional part thereof for *Life* and *Fire Policies*, while the next article provided for a like duty on *Marine Policies*.

(c) *Act XVIII of* 1869, which was an amendment of Act X of 1862, made some substantial alterations. Under clause 23, section 3, *Life Policies* were excluded altogether from the operations of the Act, while all other Policies (Fire, Marine Accident, &c.) were brought within its scope. The stamp duty (*vide* Article 3 of Schedule I.) was reduced from eight annas to four annas for an insurance of thousand rupees or part thereof.

(d) *Act I of* 1879 brings within its scope all kinds of Policies, including Life Policies (*vide* clause 15, section 3), and makes the following provisions as to the rate of duty. For Sea Insurance four annas for Rs. 1,000 or part thereof, and for every other Policy six annas for Rs. 1,000 or part thereof, and the reasons for the change have been clearly stated in paragraph 42 of the report of a Select Committee (published in the *Gazette of India* of the 7th September 1878), which for facility of reference is transcribed below :—

"Policies of Insurance have been divided into two classes—(1) Marine Policies, and (2) all other Policies, including Life Policies. For the first it is proposed to maintain the rates prescribed by the existing law. In the present days of quick communications, Marine Policies have a very short currency, in most cases not exceeding three months, and the number of Policies of this class issued is much greater than formerly. There is consequently, in the opinion of the Committee, no good ground for reverting, as the original Bill would have done, to higher rates of duty which were charged previous to 1869. As regards Life and other kinds of Insurances, the case is different, and some increase seems premissible. The rates we propose for them are medium rates, 25 per cent. below the rates laid down in the former Bills, and 50 per cent. in excess of the rates charged on Policies of Insurances generally under the existing law."

3. It will be seen from the foregoing that eight annas was the stamp duty on Marine Policies from 1860 to 1869, while now it is only half the amount. As regards Life Policies, the rate of stamp duty was eight annas per Rs. 1,000 from 1860 to 1869, when it was exempted altogether. From 1879 the rate has been fixed at six annas per thousand, and to this the memorialists do not take exception.

4. What the memorialists specially object to is the *ad valorem* duty at six annas per thousand or part thereof on Fire and other Policies as well as on their *re-insurances*. The duty on Fire Insurance was first imposed by Act X of 1862 at eight annas per thousand. Act XVIII of 1869, while reducing to four annas the duty on Fire Policies, brought within its operation insurances against liabilities, &c., arising from unknown or contingent events (Life excluded). Under the present Act a uniform *ad valorem* duty is charged on all these Policies, being 50 per cent. in excess of the former rate, so far as insurances on Fire and other Accidents are concerned. As, however, the duty on Policies of Insurance is under clause 6, section 29 of Act I. of 1879, payable not by the insurer, but by the insured, the increase in duty on original Policies does not in any way affect the memorialists.

5. As regards re-insurances, the memorialists consider that the principle involved re-insurance of Policies is identically the same as that laid down in clauses (c), (d) and (e) of Section 28 of the Indian Stamp Act, and clauses (3), (4) and (5), section 74, Vic. 33 and 34, C. 97 (English Stamp Law). The provisions of the above clauses are only applicable in case

of a conveyance where the property is transferred to a sub-purchaser. The English Stamp Law is silent as to the chargeability or otherwise of re-insurances to stamp duty, and so is the Indian Stamp Law; consequently, for purposes of stamp duty, the re-insurances are treated as original Policies.

6. With a view to ascertain as to how the present rate of stamp duty operates on the different kinds of insurances, I issued on the 20th September last a circular letter to one and all of the memorialists, requesting to be furnished with certain information in connection with their representation, but only fourteen firms have up to date responded to the circular. Of these, six offices had no re-insurances at all in 1882. In the absence of sufficient statistics, I am not in a position to say to what extent the law, as it now stands, is felt with peculiar hardship. The fourteen letters of the Insurance Company above alluded to are submitted in original, and the memorial is returned herewith.

No. 234 R.S., dated 28th January 1884.

From—A. SMITH, Esq., Officiating Commissioner of the Presidency Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your demi-official letter of the 23rd instant, I have the honor to forward herewith the 14 letters of the Insurance Companies alluded to in the concluding sentence of Mr. Goodricke's letter No. 408—D. 8, dated the 30th November last.

Dated the 30th November 1883.

From—The Secretary to the Queen Insurance Company,
To—The Collector of Calcutta.

ENCLOSED I beg to return your letter No. 264, dated 20th September last, with answers to the queries therein duly entered.

No. 264, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,
To—The Secretary to the Queen Insurance Company.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

From 1st November 1882 to 31st October 1884.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A. P.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Marine ...	...	...	...	...	...	...	...	...	...	...
Fire ...	311	114	65,77,818 14 3	18,60,166	10 days	1 year	85,846 5 10	25,061 13 1	2,472 0 0	680 8
Life ...	12	...	97,000 0 0	...	17 years	whole life	3,997 4 4	...	36 6 0	...
Other policies	...	...	...	...	...	...	...	...	...	...

Dated 7th November 1883.

From—Messrs. GLADSTONE WYLLIE & Co.
To—The Collector of Calcutta.

WE have the honor to return herewith your memorandum No. 268 of the 24th September last duly filled up as requested.

No. 268, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—Messrs. GLADSTONE WYLLIE & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp Law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	2,154	48	1,17,22,327 11	11,61,336 8 4	...	...	96,144 12 9	7,914 9 9	3,096 8	294 12
Fire ...	90	13	24,22,400 0	1,99,000 0 0	27 days	137 days	23,873 6 8	1,417 15 9	908 10	71 14
Life ...	...	...	...	...	...	...	...	...	...	...
Other policies	...	...	...	...	...	...	...	...	...	...

Dated 12th November 1883.

From—Messrs. JARDINE, SKINNER & Co., Agents, Marine, Fire, and Life Insurance Offices,

To—The Collector of Calcutta.

REFERRING to your letter No. 275 of 20th September last, we now hand you the particulars asked for.

Return of Marine, Fire, and Life Insurance Offices made to the Collector of Stamps.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original insurances.	Amount of stamp duty paid on policies for re-insurances.
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	1,437	31	2,05,07,622	16,98,625	4 days	40—100 days.	1,21,759 4 3	6,136 14 1	5,246 12	450 12
				For respective voyage. Tea policies for season.						
Fire ...	36	1	12,33,750	25,000	38 days	12 months	5,553 9 3	106 4 0	463 14	9 6
Life ...	...	...	...	...	...	...	...	...	...	...
Other insurances.	...	...	...	...	...	...	... ...	... ...	... ...	... ...

Dated 1st October 1883.

From—Messrs. MACNEILL & Co., Agents, City of London Fire Insurance Company, Limited,

To—The Collector of Calcutta.

IN reply to your No. 276, dated 20th September, we beg to append the particulars requested for as regards fire insurance from 1st August 1882 to 31st July 1883.

We have no Life Insurance Company, and have but lately started a Marine Agency.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Fire ...	215	26	41,39,405	4,22,834	1 month	12 months	50,576 15 6	6,265 1 3	1,567 8	96 12

No. 273, dated 20th September 1883.

From—G. M. GOODRICKE, Esquire, Collector of Calcutta,

To—Messrs. KETTLEWELL, BULLEN & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	...	...	...	...	...	...	...	...	...	...
Fire ...	7	8	2,73,000	1,50,000	1 month	One year	709 0 6	380 1 8	101 12	56 4
Life ...	...	...	...	...	...	...	...	...	...	...
Other policies	...	...	...	...	...	...	...	...	...	...

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty on re-insurance policies.
			Rs. A. P.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	5,789	25	1,34,33,442 3 8	15,65,950	Depends upon duration of the voyage.		1,81,491 7 9	8,512 4 0	7,476 12	399 8
Fire ...	72	27	13,23,137 8 0	4,55,000	10 days	365 days.	11,014 6 9	2,465 6 7	542 1	171 0
Life ...	49	...	4,12,700 0 0	...	...	...	8,481 3 11	...	183 12	...
Other policies	...	...	...	...	...	...	...	...	...	...

GISBORNE & Co.

Dated 15th November 1883.

From—C. L. O'BRIEN, Esquire, Acting Manager and Underwriter, Commercial Union Insurance Co.,

To—The Collector of Calcutta.

ENCLOSED please find the statement applied for in your favour No. 262 of 20th September last.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty paid on policies for re-insurances.
			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine	2,075	69	1,92,45,300 6 6	5,47,580 0 0	A voyage	9 months	1,80,741 10 10	6,425 11 11	4,811 8	137 0
Fire ...	529	657	99,96,140 5 11	46,76,421 10 8	10 days	12 ,,	1,01,200 5 7	63,887 12 6	3,748 14	1,753 14
Life ...	38	...	2,12,000 0 0	...	3 years	Whole life	4,917 6 0	...	79 8	...
Other policies	...	...	...	...	..	...	...	...	...	...

No. 487, dated 15th November 1883.

From—Messrs. GILLANDERS, ARBUTHNOT & Co.,

To—The Collector of Calcutta.

WITH reference to your letter of the 20th September last, we beg to annex a statement of stamp-duty paid by us on behalf of the under-noted Companies :—

Agents, Liverpool and London and Globe Insurance Company.

Do., London Assurance Corporation.

Do., National Guarantee and Suretyship Association, Limited.

Do., British and Foreign Marine Insurance Company, Limited.

Do., Union Marine Insurance Company.

Statement of Stamp duty paid on Policies as per Form sent with your letter of the 20th September 1883.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances ni the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	292	2	18,42,404	90,820	...	...	15,767 12 6	517 13 3	526 4	10 4
Fire ...	209	27	42,20,287	5,92,000	15 days.	12 months	35,355 12 8	2,998 2 6	1,579 10	166 10
Life ...	1	...	£ 200	...	...	6 "	60 15 9	...	0 12	...
Other policies	5	...	78,500	...	...	6 "	377 8 0	...	25 0	...

Dated 16th November 1883.

From—Messrs. GRAHAM and Co., General Agents, London and Lancashire Life Assurance Company for India, &c.,

To—The Collector of Calcutta.

With reference to your office memorandum No. 280, dated 20th September last, we now beg to hand you statement showing amount of Life, Fire, and Marine business done by us in the respective departments for the year 1882.

Statement of Life, Fire and Marine business for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty on original policies.	Amount of stamp duty paid on policies for re-insurances.
			Rs.				Rs. A. P.		Rs. A.	
Life ...	17	...	99,000	...	1 year	Whole life	3,486 4 5	...	37 2	...
Fire ...	24	...	16,52,000	...	10 days	12 months	4,383 10 2	...	636 6	...
Marine ...	53	...	3,22,757	...	...	...	1,479 15 3	...	86 10	...

Dated 7th November 1883.

From—Messrs. ANDREW YULE and Co., Agents, Guardian Assurance Company,

To—The Collector of Calcutta.

In reply to your letter No. 272, dated 20th September last, we note at foot particulars as to insurances, &c., asked for therein.

We may mention that we do not accept any greater amount on any risk than is allowed by the Head Office, and consequently do not require to re-insure with other offices. This we do chiefly because re-insurance of any amount over limits would entail in almost every instance the payment of stamp duty to the re-insuring company, which would be a loss to the Guardian. We may also add that of the amount insured nearly two-thirds were on account of re-insurances granted to other offices.

GUARDIAN ASSURANCE COMPANY.

Fire Department.

Insurance policies granted in 1882		57
Re-insurance		*Nil.*
Amount of original insurances (including re-insurance to other Companies)	Rs.	11,27,000
Minimum period of insurance		1 month.
Maximum ditto		12 months.
Premium on amount insured	Rs,	6,900 1 11
Amount of stamp duty	"	424 8 0
Ditto on re-insurance policies		*Nil.*

Dated 8th November 1883.

From—Messrs. SCHOENE KILBURN and Co, Agents, London and Provincial Marine Insurance Company, Limited,

To—The Collector of Calcutta.

In reply to your No. 277, dated 20th September last, relating to the amendment of the Stamp law, we beg to hand you overleaf the approximate of the figures asked for.

Year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs.	Rs.	Rs. A.	
Marine ...	122	None (Renewals)	8,14,000	None (Renewals)	...	...	6,374	None (Renewals)	306 12	None.
Fire ...	27	4	5,39,000	90,000	1 month	12 months	3,575	920	202 0	Renewal

Dated 15th November 1883.

From—Messrs. ERNSTHAUSEN, OESTERLEY and Co., Agents, Chinese Insurance Co. Ld., and Trans-Atlantic Marine Insurance Company of Berlin,

To—The Collector of Calcutta.

Adverting to your letter No. 281, we beg to enclose herewith statements of the Marine Insurance Companies for which we are Agents .—

Statement of the Chinese Insurance Company, Limited, for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premia received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A.				Rs. A. P.		Rs. A.	
Marine ...	2,271	*Nil.*	95,03,612 12	*Nil.*	Depends upon the duration of the voyage.	Depends upon the duration of the voyages.	82,490 9 6	*Nil.*	2,694 12	*Nil.*

Statement of the Trans-Atlantic Marine Insurance Company of Berlin for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Meximum period for which an nisurance was effected.	Amount of premia received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.				Rs. A. P.		Rs. A.	
Marine ...	137	*Nil.*	8,20,460	*Ni.*	Depends upon the duration of the voyage.	Depends upon the duration of the voyage.	8,662 6 9	*Nil.*	224 14	*Nil.*

Dated 5th November 1883.

From—Messrs. ERNSTHAUSEN AND OESTERLEY, Agents,

To—The Collector of Calcutta.

Adverting to your letter No. 281 of 20th September last, we beg to enclose statements of the Trans-Atlantic Fire Insurance Company, Limited, of Hamburgh, and Colonial Sea and Fire Insurances Company, Limited, of Batavia.

Trans-Atlantic Fire Insurance Company, Limited, of Hamburgh, 1882.

Nature of insurance	... Fire.
Number of original insurances in the last year	... 34.
" of re-insurances in the last year	... None.
Amount of original insurances	...Rs. 7,68,010.
" of re-insurances	... None.
Minimum period for which an insurance was effected	... 10 days.
Maximum ditto ditto	1 year and 60 days.

	Rs a. p.
Amount of premium received on original insurances ...	... 3,536 4 4
" of " paid in effecting re-insurances ...	... None.
" of stamp duty paid on original policies	... 288 0 3
" of duty paid on policies of re-insurance	... None.

Colonial Sea and Fire Insurance Company, Limited, of Batavia, 1882.

Nature of insurance	... Fire.
Number of original insurances in the last year	... 5
" of re-insurances in the last year	... None.
Amount of original insurances	... Rs. 1,84,000
" of re-insurances	... None.
Minimum period for which an insurance was effected ...	... 1 month.
Maximum ditto ditto	... 1 year.

	Rs a. p.
Amount of premium received on original insurances	859 9 0
" of " paid in effecting re-insurances	None.
" of stamp duty paid on original policies	69 0 0
" of duty paid on policies of re-insurances	None.

No. 279, dated 20th September 1883.

From—G. M. GOODRICKE, Esquire, Collector of Calcutta,

To—Messrs. Struthers & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp Law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible:—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.				*Rs. a. p.*		*Rs. a. p.*	
Marine ...	...	...	...	...	...	...	...	...	...	...
Fire ...	32	...	3,77,000	...	15 days	1 year 9 months	3,431 13 0	...	142 2 0	...
Life ...	...	...	...	...	...	...	...	...	...	...
Other policies ...	...	...	...	...	...	...	...	...	...	...

Dated 13th November 1883.

From—Messrs. DUNCAN BROTHERS & Co., Agents, General Fire Assurance Company,

To—The Collector of Calcutta.

WE have the honor to return your No. 270 of 30th September, with the particulars required duly filled in as desired.

No. 270, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—Messrs. DUNCAN BROTHERS & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp Law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A.	Rs. A.			Rs. A. P.	Rs. A.	Rs. A.	Rs. A.
Marine	...	...	...	...	None for year 1882.		...	...	...	...
Fire	29	...	2,50,900 0	10,000 0	1 month.	1 year.	1,753 8 11	63 12	93 5	3 12
Life	...	...	...	...	None.		...	...	...	...
Other policies ...	...	...	...	...	None.		...	...	...	...

No. 1289, dated 2nd April 1884.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Board of Revenue, Lower Provinces.

I AM directed to acknowledge the receipt of your letter No. 83 B., dated the 8th February last, with which is forwarded a memorial from the Agents of certain Insurance Offices in Calcutta praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than life and marine insurances.

2. The memorialists contend that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. It is pointed out by way of illustration that on an insurance against fire for one year for a lakh of rupees a premium of Rs.250 would be received, the stamp duty being Rs. 37-8 while on an insurance for the same sum for one month, the premium for which would be Rs. 62-8 the same duty would be payable. Again, on an insurance for life for a lakh of rupees at the age of 30, the annual premium would Rs. 3,500, the duty still being Rs. 37-8. It is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, and it seems to the Lieutenant-Governor to be questionable whether they should be taxed equally. It will be seen from the returns submitted by the various Companies that, as a rule, the maximum term for which fire policies are given is one year, while the minimum is generally ten days. It has been ascertained that the practice is to treat fire insurance as strictly terminable contracts, running for one year only, and ceasing at the end of that period unless renewed by the payment of a fresh premium. There is this distinction between fire and life insurances, that, whereas the latter usually run on during the life of the assured, the only condition being the payment of the premium, the former may be terminated by the Insurance Company at pleasure on the termination of the yearly (or other) period for which each premium is paid. In other words, the Insurance Companies are not bound to renew fire policies beyond the period for which the original or any subsequent premium has been paid. The Lieutenant-Governor is therefore inclined to think that, as there is a radical difference between fire and life policies in this respect, they should not be mixed up together for the purposes of the Stamp Law. There does not seem to be any objection to the existing provisions of the Stamp Law so far as relates to life insurances, but in the case of fire insurances it would appear to be more equitable to take the duration of the policy into account. This might perhaps be done most simply by making the duty proportionate, not to the amount of the *policy*, but to the amount

of the *premium*. In fixing the amount of the premium, the Insurance Companies of course take the duration of the insurance into account. The Lieutenant-Governor desires to be favored with the opinion of the Board on this suggestion.

3. The memorialists also complain that re-insurances are under the law treated as if they were entirely new insurances, and are made to pay the full duty. What is meant by the term "re-insurance," or more properly speaking "sub-insurance," is, as explained by the memorialists, the practice by which a single Insurance Company is enabled to divide a large risk with a number of other Companies. If Company A. issues a policy for 10 lakhs of rupees, it seems to be the invariable custom to take from other Companies B., C., D., &c., sub-insurances on portions of the amount to cover and minimize the risk. In England and on the Continent, and in America, where the duty on an original insurance is nominal, there is no hardship in requiring the full duty to be paid on each such sub-insurance. In India, however, the duty is substantial, and the memorialists urge, with some show of reason, that it is inequitable to impose it afresh whenever a re-insurance is effected. Before, however, forming any definite conclusion on this point, the Lieutenant-Governor desires to be furnished with fuller information regarding the system of transfers and sub-division of risks by Insurance Companies.

4. There is another point which has been brought to the notice of Government. Since fire policies are virtually contracts for one year only, with the option of renewal, it would seem to follow that each renewal is tantamount to a new transaction, and may fairly be taxed accordingly. There should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. The advantage of this course would be that it would prevent what seems to be a fraud on the revenue, which appears to be very prevalent now. In consequence of the severity of the duty, every effort is, it is understood, made by Insurance Companies to prevent a policy from lapsing. Hence the custom has arisen of transferring policies not only from one firm to another, but also, there is reason to believe, from one set of goods or buildings to another. Thus if A insures a jute press at Naraingunge with a certain Company, it is possible for him (of course with the consent of the latter) to transfer the same policy to a rice mill at Rangoon which may belong to some one else altogether. The two transactions are really quite distinct, and should be taxed separately with stamp duty. Did the law require each renewal of a policy to pay the same stamp duty as the original policy, the temptation to defraud the revenue in this manner would be removed.

5. The Board, in submitting the memorial, remark that, "whilst maintaining the principle of an *ad valorem* stamp duty," they "would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration," and "that some modification should be made in respect of the stamp duty on sub-insurances." In view of the importance of the question, the Lieutenant-Governor would wish to be favored with express proposals embodying explicitly the views of the Board on the subject of the stamp duties to be levied on policies of insurance.

6. The memorial and connected papers received with you letter are herewith returned for reference.

No. 638½B., dated 20th September 1884.

From—C. E. BUCKLAND, Esquire, Offg. Secretary to the Board of Revenue, Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

I AM directed to acknowledge receipt of your letter No. 1289, dated 2nd April last, returning for further report a memorial from the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879 by fixing one uniform duty on all insurances and re-insurances other than Life or Marine Insurances.

2. The Board have made enquiries and have consulted the Commissioner of the Presidency Division and the Collector of Calcutta on the subject. A copy of their reports is enclosed, and I am now to submit, for the consideration of Government, the following proposals in respect of the stamp duties to be levied on policies of insurance.

The subject of insurance is one of which the Board have no special experience, so that they would suggest further ventilation of these proposals by publication or otherwise before they are finally adopted.

3. Taking, first, Life and Marine Insurances, the Board see no reason for recommending any change in the stamp duties on these policies as now levied in accordance with Article 49 (*b*) of Schedule I. of the Indian Stamp Act. They understand that no real objection exists against the present charges. A life policy is not a contract terminable at the end of each year, though it depends upon a yearly premium for existence; but it is one which in the large

majority of cases lasts for many years, and on the present scale of Indian life-rates the Companies can well afford to pay the existing duty: moreover, the charge is one contemplated and paid by the Companies, and does not fall upon the general insuring public. Against the duties on Marine Insurances also the Board are informed that no objections are raised. The stamp, they believe, is willingly paid by the assured according to universal custom, both in India and in England. Again, so far as Time Marine policies are concerned, there is no need for any alteration, because the amount of Time Marine business is infinitesimal, and consists of a few native-owned vessels trading from Calcutta, and steam-launches plying on the river Hooghly. With a very few exceptions, every Marine Company in Calcutta is, they believe, forbidden to insure hulls (*i.e.*, Time risks) at any price whatever; and it is impossible to insure more than about £5,000 on a vessel for this reason.

4. In respect of fire policies, there are several points for determination, which will be dealt with successively. The maximum period for which fire policies are given is usually one year, so that yearly policies may first be considered. It has been suggested that, if the principle of an *ad valorem* duty is to be maintained, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy; and Mr. Sterndale suggests that a rate of 1 per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policy requires the same duty as the original, whether the renewal is effected by endorsement on the old policy or by the issue of a new policy. The question of stamp-duties on renewals will be dealt with further on. With respect to the proposed *ad valorem* duty of 1 per cent. on the premium, it has been brought to the Board's notice that whereas at first sight the change seems to be a great concession, it will in application be found to be inequitable and to press most heavily on the highly-rated risks which can least afford to pay. At present the stamp-duty is regulated according to the amount insured, regardless of the nature of the risk: the proposed change entails a consideration of the nature of the risk, that is, as to whether it is low or high rated. The largest insured interest in Calcutta is represented by piece-goods and other non-hazardous goods and produce, the rate for which is a ½ per cent. This may fairly be taken as the lowest rate, as house property and furniture are hardly ever ensured. The rate of insurance actually charged in practice for jute presses is per 5 cent., the highest rate in force. According to the proposed principle of stamp duty *ad valorem* of 1 per cent. on the premium, a policy for—

Rs. 1,00,000 on piece-goods at a ½ per cent. would pay Rs. 500 premium and Rs. 5 stamp duty.
Rs. 1,00,000 on a jute press at 5 per cent. would pay Rs. 5,000 premium and Rs. 50 stamp duty,

a result which is thought unreasonable, the amount insured being the same in both cases. It is pointed out that the shareholders in a jute press, an industrial concern, already feel the very heavy rate of the fire premium, *viz.*, Rs. 37-8-0, and can ill-afford to pay the higher stamp duty of Rs. 50 for a lakh of rupees insured. It must, moreover, be borne in mind that if the principle of an *ad valorem* duty on the premium is adopted, the proceeds of this form of stamp duty will depend upon the rates charged by the offices which are more likely to be lowered than to be raised. It has also been represented to the Board that the charge would be inequitable: there are certain insurance offices bound by what are called the tariff rates fixed by the Fire Association in London, and the offices which are not so bound would pay less for their stamps than those which are, for instance—

At tariff charges at a ½ per cent. on piece-goods on Rs. 1,00,000, the premium would be Rs. 500 and the stamp duty Rs. 5.

At non-tariff charges at 6 annas per cent. on piece-goods on Rs. 1,00,000, the premium would be Rs. 375 and stamp duty Rs. 3-12.

The Board are informed that most fire risks are subject to a cash discount of 15 per cent. so that if the proposed change is introduced, it would have to be decided whether the stamp duty should be levied on the gross or the nett premium.

5. It has been stated to the Board that up to the 1st June last, the Insurance Companies paid the stamp on yearly policies themselves, charging the assured only for the stamps on insurances for short periods, but since that date all stamps whatever have been charged to the assured,—*See* Section 29 of the Indian Stamp Act. Therefore it would appear that the interests of the public and not of the Companies should be considered.

6. Under these circumstances the Board are disposed to recommend reconsideration of the principle of an *ad valorem* stamp duty on insurance policies. They think it very desirable that the rates on large amounts should not be so prohibitive as to induce owners of large properties to insure elsewhere than in India. A reduction of the rate on large amounts would induce further business as well as prevent its leaving the country. It has been suggested to

the Board that a fair way of settling the stamp duty is to charge at fixed rates for a certain minimum amount insured. They would therefore suggest for consideration the following graduated scale :—

On a policy of—		Stamp duty of—		
Rs.	Rs.	Rs.	a.	p.
1,000 to	5,000	5	0	0
5,000 „	10,000	7	8	0
10,000 „	25,000	10	0	0
25,000 „	50,000	12	8	0
50,000 „	75,000	15	0	0
75,000 „	1,00,000	20	0	0
1,00,000 „	1,05,000	25	0	0
1,05,000 „	1,10,000	27	8	0
	and so on, &c.			

the present rate being at 6 annas per Rs. 1,000

Rs.	Rs.	a.	p.
1,000	0	6	0
5,000	1	14	0
10,000	3	12	0
25,000	9	6	0
50,000	18	12	0
75,000	28	2	0
1,00,000	37	8	0
1,05,000	39	6	0
1,10,000	41	4	0
and so on.	&c.	&c.	

A comparison of the two scales will show that on insurances up to Rs. 25,000 the change would be a gain to Government, and the addition of a duty on renewals as proposed in paragraph 9 would give compensation for the reduction of the rate on large amounts.

7. Mr. Sterndale's report shows the proportionate premia charged by the Insurance Offices on policies for short period insurances, and it has been suggested to the Board that the stamp duty on short period risks should be levied in the same ratio as the premium. Thus the stamp duty for a policy for—

One month should be	$\frac{1}{4}$
Three months ditto	$\frac{1}{2}$
Six ditto ditto	$\frac{3}{4}$

of the duty for a year, and so on. The Board support this suggestion.

8. The question of re-insurance or sub-insurance has been fully treated by Mr. Sterndale in reporting on the system of transfers and sub-division of risks which obtains among the Insurance Companies. The Board entirely concur in his view that the principal instrument between the insurer and the insured should be the only one chargeable with the full rate of duty on the scales already suggested, and that on each of the subsidiary transactions between the several Insurance Offices, in order to carry out the main transaction, it will be sufficient to require a payment of one rupee on any amount sub-insured. This concession, the Board have reason to believe, would be exceedingly popular.

9. The question of the stamp duty to be levied on renewals of policies is one of great importance. It has been represented that if Government insist on levying the full stamp duty on each renewal, insurance business will be driven out of the country to England, where, it is asserted, already a very considerable amount has been placed. It may be admitted that each renewal of a policy is in theory tantamount to a new transaction, and may fairly be taxed accordingly, so that there should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. But the fact is that no stamp duty on renewals has hitherto been paid; the currency of the policy has simply been prolonged by payment of a further premium by mutual agreement for a further period. It can therefore be easily understood that the Insurance Companies, as Mr. Sterndale reports, would be very averse to the payment of the same stamp duty on each renewal of a policy as on the original policy. His proposal to charge stamp duty of 1 per cent. *ad valorem* on the premium, and again the full rate on each renewal, would compare with the present stamp duty as follows :—

Present.—The stamp duty on piece-goods insured for Rs. 1,00,000 at $\frac{1}{2}$ per cent. for a premium of Rs. 500 is Rs. 37-8-0.

Proposed.—The stamp duty on the same goods for the same amount would be Rs. 5 a year, and it would take 7½ years for the stamp duty on renewals to each the amount now levied.

But if a stamp duty of Rs. 5 be charged for each yearly renewal according to the graduated scale of stamp duties suggested in paragraph 6, Government would in 7½ years receive on a policy for Rs. 1,00,000—

	Rs.	A.	P.
For the first year	20	0	0
Renewal fee for 6½ years	32	8	0
	52	8	0

instead of Rs. 37-8 in 7½ years.

It would be desirable also to draw up a graduated scale of stamp duties on renewals following the charges on original insurances with reference to the amounts insured, thus (see paragraph 6):—

Original Stamp duty. Rs. A. P.	*Stamp duty on renewal.* Rs.
5 0 0 / 7 8 0	1
10 0 0	2
12 8 0	3
15 0 0	4
20 0 0	5
25 0 0 / 27 8 0	6
and so on.	

These renewal stamp duties not having been previously charged will be so much clear profit and will go a long way to make up for the reduction of the original charge on larger amounts insured. The principle will be that of levying a comparatively small duty on a large number of constantly repeated transactions. It will be necessary to provide that no policy is valid on which the stamp duty for renewal has not been paid.

10. With respect to transfers of policies, the Board see no objection to such transfers as are ordinarily effected, as Mr. Sterndale describes, by endorsement inscribed on the policy, and they would invite attention to the passoge in which he states that such a transfer as the hypothetical case put in your letter, though no doubt possible, is in practice unknown and improbable, and under certain circumstances impossible. The Board are informed that interests stand distinct for fire insurances, *i.e.*, non-hazardous goods, jute mills, jute presses, jute in godowns, cotton mills, &c., &c., all stand separately, and the transfer of a policy from one to any other is never made. A policy on piece-goods is sometimes endorsed to cover a like interest in another godown, but policies on mills or presses cannot be transferred to cover piece-goods or *vice versâ*, for the ownership and interest are absolutely and entirely distinct. There is therefore no need for such a duty, and the imposition of it would probably be regarded as being nearly vexatious, and would confer no material benefit upon Government. It is said that it would encourage what are termed 'blanket' policies, *i.e.*, one policy for one premium covering more than one godown; it would tend to increase rates, to promote difficulty and discontent in the settlement of losses, and to encourage fraudulent claims.

11. The memorial and the connected papers received with the orders of Government under acknowledgment are herewith re-submitted.

No. 110 R. S., dated 25th August 1884.

From—A SMITH, Esq., Officiating Commissioner, Presidency Division,

To—The Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your No. 223 B. of the 23rd April last, I have the honor to enclose copy of a report, No. 47 R. S. of the 19th July, from the Collector of Calcutta.

2. I regret the delay that has occurred in dealing with this matter. Mr. Sterndale has explained the delay that occurred with him, and the further delay in my own office has been caused by the conference on the Tenancy Bill: the heavy work there always is at this season in connection with the various annual reports and returns and my visit to Jessore, Khulna, and Ranaghat with the Lieutenant-Governor.

3. Mr. Sterndale's report is very full. He shows how a system of taxing on the premium would work. It is obvious that the results will be very different from those given by the present system: the stamp for an insurance of a lakh of rupees for one year for a private dwelling-house in Calcutta is Rs. 37-8 or at the rate of 15 per cent. If, however, that be applied to the high premium on an insurance of a jute press for the same amount, the stamp duty may be as much as Rs. 900. Mr. Sterndale considers, and I think very justly, that a charge so high as this would tend to drive insurance transactions out of India. It seems to me on insurances for short terms the correct principle is to assess the stamp on the premium which is fixed with reference to the amount to be paid if the amount of the insurance should have and the chance of its having to be paid. Mr. Sterndale proposes the adoption of a rate of one per cent. This would give a stamp of Rs. 2-8 on the insurance of the private dwelling-house and a maximum stamp of Rs.60 on that of the jute press referred to. Where insurances are renewed, the stamp would be required, or at all events a stamp at the same rate on the premium.

4. Where insurances are effected for a longer period than a year, it would perhaps be practicable to make some difference in the charge, as is done in the case of leases at article 39, schedule I, of the Stamp Act.

5. Mr. Sterndale's letter gives a very clear account of the system of re-insurance or sub-insurance. Mr. Sterndale thinks that the instruments effecting such re-insurances are analogous to the instruments dealt with in section 6 of the Stamp Act. This is not strictly the case, for the deeds refer to entirely new agreements between different parties. I think, however, that it would be reasonable to allow a very reduced and indeed almost a nominal rate of duty on such sub-insurances.

No. 47 R.S., dated 19th July 1884.

From—R. C. STERNDALE, Esq., Officiating Collector of Calcutta,

To—The Commissioner of the Presidency Division.

I HAVE the honor to acknowledge the receipt of your memorandum No. 15 R. S., dated the 15th May 1884, covering Government letter No. 1289 S., dated 2nd April 1884, regarding the memorial of the insurance companies praying for a reduction of the stamp duties charged under Act I of 1879 on fire insurances policies, and especially on re-insurances, asking for certain further information and for proposals in regard to the stamp duties to be levied in future on such policies.

2. I regret the delay that has occurred in submitting this reply, but as I only took over charge of this office on the date of your letter, the matter escaped my notice till recently, and the subject was one with which I was necessarily unfamiliar, and I had to make enquiries regarding the system of re-insurance, renewal, and transfer of policies, and the practice followed by the Calcutta insurance offices in regard to such transactions. I trust the information I now have to submit may assist in arriving at a satisfactory settlement of the questions at issue.

3. The first question on which I am desired to report is the one referred to in paragraph 2 of the Government letter, *viz.*, the contention of the memorialists that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. The inequity of this has been admitted, and requires no further remarks, but after having fully weighed the reasons and arguments put forward in support of the memorialists' petition for an alteration in the present provision of the Stamp Act and the view expressed by His Honor the Lieutenant-Governor, I think that, it being admitted that these policies are strictly terminable contracts, running for one year only or even for shorter periods, and (as stated in the letter of Government) it is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, the duration of the policy should be taken into account in determining the duty, and if the principle of *advalorem* duty is adhered to, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy. It is, however, very difficult to arrive at what would be a fair and equitable rate to be charged on the premium. Taking the rate quoted by the memorialists and referred to by Government as a guide, it would appear that Rs. 37-8 is the amount of stamp duty payable at Re. 0-6-0 per Rs. 1,000 on a policy for one lakh of rupees current for one year; the premium for that amount and that period being Rs. 250, or equal to a rate of 15 per centum on the amount of premium. This appears at first sight not an unreasonable amount, nor do the memorialists complain of it; but, as will be seen from the following facts and figures, it is entirely delusive, and, if followed, would result in the imposition of a prohibitive rate of duty. The memorialists have omitted to point out that Rs. 250 on one lakh of rupees for one year represents the very *lowest* class of insurance on private dwelling-houses in

Calcutta at ¼ per cent., a class of insurance which in fact is hardly ever effected. The principal classes of risks in Bengal and the rates per cent. per annum furnished by one of the principal offices are as follows :—

Memorandum of rates of fire insurance on principal Classes of risks in Bengal in July 1884.

Risks.	*Rate per cent. per annum.*
Private dwelling-houses in Calcutta ...	¼
" " in mofussil ...	½ to 1½
Hotels ...	1 " 2
Godowns, non-hazardous ...	½
" for cotton ...	1 to 2½
" for jute and jute presses ...	2½ " 6
Jute mills ...	¾ " 3¾
Cotton mills ...	¾ " 3½
Gunning factories ...	2½
Teak houses ...	3 to 4

It will be seen that a rate of 15 per cent. on a lakh of rupees yielding premium Rs. 250 at ¼ per cent. and stamp duty Rs. 37-8 would, on the same amount in the highest class, *viz.*, 6 per cent., give premium Rs. 6,000 and stamp duty Rs. 900, while on an average rate 3 per cent. it would give premium Rs. 3,000 and stamp duty Rs. 450. I think I am justified, therefore, in saying that such a rate would be prohibitive, and would, I am convinced, put an end to fire insurance in this country.

4. The existing rates of stamp duty are, I am assured, already inducing owners of large properties to insure in England, where the stamp duty on fire policies is nominal, instead of in this country. This will be the better understood from the fact that the insurance companies here will not now pay the stamp duty, which has to be paid by the insured in addition to the premium. I offer a suggestion as to the rate to be levied with some diffidence, because the data at my command are hardly sufficient to base any calculation upon as to results, but taking the following figures obtained from one of the principal offices as a guide and taking into consideration the information I have been able to gather from careful enquiries, I am of opinion that a rate of 1 per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policies requires the same stamp duty as the original, whether effected by endorsement on the old policy or by issue of a new policy. This the insurance companies are very averse to, but I think they are fairly liable. This will of course obviate any risk of the revenue being defrauded in the manner referred to in the Government letter. There is not, however, so much temptation to do this as seems to be thought so far as renewal of short policies is concerned, that is to say, there is no temptation to insure for shorter periods than one year with a view to avoid stamp duty. The tariff by which the business of the companies is regulated discourages short period insurances ; this will be apparent from the following scale :—

Annual premium.	Six months.	Four months.	Three months.	Two months.	One month.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
100 0 0	75 0 0	62 8 0	50 0 0	37 8 0	25 0 0

So that it is cheaper in the end to insure for the longer period unless the insured is certain of getting his goods out of hand within the term for which he takes out his initial policy. A policy for three months renewed for three months more bears the same premium as a policy for one year, and a six-months' policy renewed for three months costs 25 per cent. more.

5. If my suggestion be accepted, some slight modification of clause (*b*), article 49 of schedule I., Act I. of 1879, will be necessary. After the words "other insurance" the words "except fire insurance" would have to be added, and an additional clause (*c*) inserted, "fire insurance 1 per cent. on the premium payable, whether on issue or renewal of policy."

6. With reference to the question of re-insurance in regard to which further information is desired, it is, as has been stated by the memorialists, the practice for insurance companies to grant policies for large sums and to reduce their own risks by re-insuring or dividing the risk with other offices ; most offices in fact are restricted to a certain fixed maximum in regard to certain classes of risks.

7. In fire insurance this re-insurance is effected either singly or by what is called "treaty." In the first case an office A may accept a risk of Rs. 5,00,000 upon a mill, but its own limit, *viz.*, the amount it is allowed to accept or retain, is Rs. 1,00,000 ; there is therefore

a balance of Rs. 4,00,000 to provide for. A sends round to other offices B, C, D, and E, with a description of the property, risks, &c., and offers them a proportion of the insurance. If approved by them a "*take note*," or as it is called in Calcutta, a "letter of cover," is issued, by which these offices undertake their proportionate parts of the original company's liability. This is followed by a properly executed guarantee, and a copy of the original or A company's policy is issued to the several re-insuring offices. A is therefore the office solely liable to the mill-owner for Rs. 5,00,000 in the event of loss, and A adjusts and pays the claim, B, C, D, and E paying their respective quotas to A on production of the discharge and the papers relating to the claim and its adjustment. Re-insurance by "treaty" is somewhat different. A, an insurance company, being desirous of transacting business abroad, will make arrangements with companies B, C, D, and E that they will accept a certain share of every risk undertaken by A's representatives, allowing so much per cent. for commission and expenses, and this system of re-insurance is not, I am informed, in operation in Calcutta, but the first system is in constant operation. This practice of re-insuring is a great convenience and advantage to the public, as an owner of valuable property can thus without difficulty effect a substantial insurance on his property, with but one premium to pay and one company to look to instead of a number.

8. The Secretary to the "Queen" Insurance Company has favored me with a note on this subject, which so clearly illustrates the system of re-insurance that I beg to quote it—

"Of course the whole business of insurance is founded on the principle of distribution, heavy losses by fire in individual cases being thus borne by a larger number of persons.

"Re-insurance is merely a development of this principle. An insurance company determines how much it should be prepared to lose on a particular risk (or a particular class of risk), and makes its re-insurance arrangements accordingly.

"Take for instance the insurance of country mansions at home; their value with the contents often amount to £100,000. Of course it would be competent to the office to say—We will not take a larger sum than £10,000 on any one of these risks. If you want to insure your house for £100,000, you must effect the balance elsewhere. All we can grant you a policy for is £10.000; but the disadvantage and inconvenience of such a course is sufficiently obvious. In the first place, the would-be insurer would have to find out a sufficient number of offices to effect his insurance piecemeal: each office would have its own notion of a proper limit. Here he would be able to place £5,000, there £7,000, there £8.000, and so on, and in case of a loss he would have ten or twelve different offices to deal with. Indeed, if some of the cases of the large manufacturing concerns are considered, there is at once a *reductio ad absurdum*.

"Cotton-mill risks are at present in much disfavour among the offices, owing to frequent fires. The limits fixed for these risks therefore are low, averaging £5,000, so that where a risk of £300,000 was insured, sixty offices would have to be applied to, were it not for the practice of re-insurance.

"Under the present system however, any insurance risk, however large, may be disposed of by two or three or even by one office; all the responsibility and all the trouble of sub-division and re-arrangement is borne by the office that receives the original insurance. If a loss occurs, of course that office is alone accountable to the policy-holder for the amount of the indemnity.

"It will naturally be asked, what consideration is received by the office effecting the re-insurance from the office to which the business is given? In the majority of cases, it is a matter of reciprocity, *i.e.*, offices give business to offices that give business in return, and an equal balance is kept as nearly as possible. In cases where offices cannot make an adequate return for business received, a certain amount is paid by them, which varies according to the nature of the agreement entered into by the Boards of Directors on either side."

9. It is apparent therefore that in the transfer of portions of the risk from one office to another commonly called re-insurance, there is but one transaction between the insurer and the insured, although there are subsidiary transactions between the several insurance offices in order to the carrying out of the main transaction. The original insurance office receives the full premium payable on the total value of the insurance, and consequently takes the full risk and responsibility in case of loss, and the full stamp duty is paid on the principal instrument executed to secure this end. It appears to me that the first insurance and the re-insurance are in their characters analogous to the class of instruments referred to in section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of Re. 1 instead of the duty (if any) prescribed for it in that schedule.

10. In the case of a policy of insurance executed in duplicate, the duty is divided between the original and the duplicate, thus indicating that the principle of the stamp law is to impose *ad valorem* duty only once in respect of a particular transaction; and in this view I think it is reasonable to hold that each re-insurance is but a part of one transaction, *viz.*, the securing for the payment of one premium of one indemnity in case of accident to the property insured, and under these circumstances I would suggest that, as in the case of the "other instruments" referred to in section 6, each policy of re-insurance be subjected to a payment of Re. 1, the full *ad valorem* duty having been levied on the "principal instrument," *viz.*, the original policy, on the scale suggested in paragraph 4.

11. With regard to paragraph 4 of the Government letter, there can, I think, be doubt that each renewal of a terminable policy is tantamount to a new insurance, and if the proposal made in paragraph 4 be accepted, *viz.*, that the duty shall be calculated on the amount of the premium payable instead of, as at present, on the amount of the sum insured, every renewal must be so treated. With reference to the remarks contained in the same paragraph, I would, however, point out that this could not prevent the *transfer of policies*. Such transfers are, I understand, ordinarily effected by endorsement inscribed on the policy; in this way the interest may be changed from one person to another, as in the case of goods insured changing hands on the removal of the insured goods from one building to another; fresh elements of risk may be admitted or warranties contained in the body of the policy expunged, the amounts insured may be redistributed over the different items covered; all these are matters of arrangement between the insurer and the insured, and are covered by simple endorsement on the document by an authorised representative of the ensuring company, and on such endorsements no stamp duty is leviable. I cannot find, however, that such transfers as represented by the hypothetical case put, *viz.*, the transfer of a policy effected by A on a jute press at Naraingunge to a rice mill, the property of B., at Rangoon, are ever effected. It is no doubt *possible*, but in practice it is unknown, and it is not probable, and as regards transfer of risk not only from one building insured under one class to another insured under another class, and where, as suggested, the persons insured are different, it is impossible.

RESOLUTION.—In the papers above read the expediency of altering the provisions of the Stamp Act of 1879 regarding the stamp duty on policies of insurance against loss by fire is discussed.

2. Objection has been taken to the existing law on two grounds :—

(1) that policies of re-insurance, by which the office which has accepted a risk transfers a portion of the risk to another office, are liable to duty at the same rate as the original policy of insurance ; and

(2) that the duty is independent of the period during which a policy continues in operation and of the amount of the premium paid.

3. The Honorable the President in Council is of opinion that it is inexpedient to levy stamp duty on a policy of re-insurance against loss by fire at the same rate as on the original policy, and considers that a policy of re-insurance should be liable only to a low fixed duty. He has accordingly, by notification of this date, reduced the duty on such policies to one rupee.

4. With regard to the second question, the Honorable the President in Council, as at present advised, is prepared to accept the proposals of the Government of Bengal for the amendment of the law if the difficulties in levying the stamp duty on renewals can be obviated. Those proposals are that, while the duty on a policy of insurance against loss by fire for a year or any longer period should remain unaltered, and while no duty should be levied on the renewal of a policy which has paid the duty due on a policy running for a year,

(*a*) the duty on a policy for—

One month or less should be ... ... $\frac{1}{4}$

More than one month but not more than three ... ... $\frac{1}{2}$

" three but not more than six ... ... $\frac{3}{4}$

of the duty on a policy for a year; and

(*b*) the stamp duty on renewals should be same as on the original insurance, provided that where the period of an original insurance together with any subsequent renewals shall exceed one year, no stamp duty shall be payable in respect of the excess.

5. The President in Council desires that these proposals should be placed before the public and opinions invited.

ORDERED, that the foregoing Resolution be published in the *Gazette of India*, and that copies be forwarded to all Local Governments for consideration and opinion.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 5th March 1886.

PROMOTIONS.

No. 144.—The following promotions are made, subject to Her Majesty's approval:—

* * * * *

BENGAL STAFF CORPS.

To be Majors.

Captain and Brevet-Major Leslie Trevor Bishop,—2nd March 1886.

* * * * *

NOTIFICATION.

Calcutta, the 5th March 1886.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers on the dates specified, were received in the Military Department between the 20th February and the 5th March 1886:—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or intestate.	REMARKS.
* * *	* * *	* *	* *	* *	
Public Works Department.	Sub-Conductor J. Power	24th February 1886,	Kohât.		
* * *	* * *	* *	* *	* *	

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 13TH MARCH 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

ACCOUNTS AND FINANCE.

Calcutta, the 12th March 1886.

No. 1199.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ again—

Resolution No. 4161, dated 11th November 1881, authorising the establishment of Government Savings Banks at certain Post Offices in India and prescribing rules for the guidance of depositors in these Banks.

The following Orders sanctioning certain changes in the rules published in November 1881 :—

No. 1460, dated 2nd June 1882.
" 3775, " 16th September 1882.
" 40, " 31st March 1883.
" 1562, " 24th June 1884.
" 1052, " 28th May 1885.

RESOLUTION.—In supersession of all existing orders on the subject, the Governor-General in Council is pleased to prescribe the following revised rules for the guidance of depositors in Post Office Savings Banks :—

Rules for the Guidance of Depositors in Post Office Savings Banks in India.

DEFINITIONS.

1. For the purposes of these rules—

Deposit means money paid into a Post Office Savings Bank by, or on behalf of, a depositor.

Depositor means the person by whom, or on whose behalf, money is deposited.

Account means the account of a depositor in a Post Office Savings Bank.

Balance means the balance at credit of an account.

Minor means a person who has not completed the age of 18 years.

Legal guardian means not only any guardian constituted by law for the time being, but also includes a father, or, if the father be dead, a mother.

Postmaster General means the chief postal authority in any province or place to which the system of Post Office Savings Banks is extended.

OBJECT OF GOVERNMENT IN ESTABLISHING POST OFFICE SAVINGS BANKS.

2. The object of Government in establishing Post Office Savings Banks is to provide a ready means for the deposit of savings, and so to encourage thrift. Savings Banks are not to be used for the purpose of keeping a current account, and the Comptroller, Post Office, is empowered to close an account should he have reason to believe that the depositor has used the Savings Bank for a purpose for which it was not intended.

BUSINESS HOURS.

3. Post Office Savings Banks will be open for the transaction of business between the hours of noon and 4 P.M. every day, with the exception of Sundays, Christmas Day, New Year's Day, Good Friday and the Queen's Birthday. These hours may, under the authority of the Postmaster-General, be altered to suit local circumstances.

POSTAL OFFICIALS BOUND TO SECRECY.

4. The officers of the Postal Department engaged in the receipt or payment of deposits are not allowed to disclose the name of any depositor, or the amount deposited or withdrawn by him, except to the Postmaster-General or other officers of the Department engaged in carrying out the provisions of these rules.

PERSONS WHO MAY DEPOSIT MONEY.

5. Any person may deposit money in a Post Office Savings Bank (*a*) on his own behalf, or (*b*) on behalf of any adult relative, or (*c*) on behalf of any minor relative, or (*d*) on behalf of any minor of whom he is the guardian.

Explanation.—Minors are allowed to deposit money in their own names, and women, whether married or single, are allowed to deposit money in their own names, but subject, in the case of married women, to the limitation laid down in Rule 6.

LIMITATIONS AS TO OPENING ACCOUNTS.

6. (i) A person may open an account on his own behalf or on behalf of an adult relative, but may not have more than one such account open. If he has an account open on his own behalf, he may not open another on behalf of an adult relative; and similarly, if he has an account open on behalf of an adult relative, he may not open another on his own behalf. If an account is opened on behalf of an adult relative, the account must be in the name of that relative, and should set forth the relationship that subsists between him and the person who opened the account on his behalf.

(ii) In addition to the account which a person may open on his own behalf or on behalf of an adult relative, he may open any number of separate accounts on behalf of any minor related to him or of whom he is the guardian, provided that he shall not open more than one account on behalf of each such minor.

(iii) The fact that an account has been opened on behalf of a minor shall not prevent such minor from opening an account in his own name; nor shall the fact that a married man has an account in his own name prevent his wife from opening a separate account in her own name, provided the money to be deposited by her is her own property or earning.

NOTE A.—This rule is not meant to prevent any one from opening more than one *ex-officio* or public account (*vide* Rule 9).

NOTE B.—Warrant and Non-Commissioned Officers and men serving in British Regiments can open accounts in Post Office Savings Banks even though already depositors in Military Savings Banks.

7. Deposits in trust are not allowed, and cannot be recognised. Money cannot be deposited in the name of two or more persons jointly, provided that nothing in this rule shall prevent the deposit of money in the name of a known firm, or on behalf of a benevolent or quasi-public institution.

8. The smallest sum of money that can be deposited at any time is four annas; and no sum can be deposited that is not a multiple of four annas. A depositor cannot deposit a larger sum than five hundred rupees in all between the 31st March of any year and the 1st April of the following year.

NOTE A.—The limit of Rs. 500 is to be reckoned irrespective of withdrawals, that is, withdrawals are not to be deducted in applying it.

NOTE B.—The limit of Rs. 500 may be exceeded—

(1) in the case of Public Accounts;

(2) in the case of Regimental and Police Accounts.

NOTE C.—When an account is transferred from one Savings Bank (whether Post Office or Presidency) to another, the amount so transferred shall not be included in calculating the limit of Rs. 500, save that portion of it deposited in the current year.

NOTE D.—Deposits made for the purpose of immediate investment in Government Securities are not reckoned in calculating the limit of Rs. 500.

PUBLIC ACCOUNTS.

9. The following conditions govern the opening of "Public Accounts":—

(a) Accounts may be opened by officers of Government who have charge of money as Secretaries or Managers of Dispensary, Church, or other religious Institution, School, Orphanage, Asylum, or Library Funds, or any funds contributed for purposes other than the private advantage or amusement of the contributors. Race, Racquet, Billiard, Mess, and similar funds, whose objects are of a private or personal nature, are not within this definition, and such accounts may not be admitted. Band Funds may be admitted if there is no private bank in the place.

(b) Secretaries and Managers of Dispensary and similar funds (as above mentioned), if they are not officers of Government and the institution is not subject to Government control, can be allowed Savings Bank accounts only if there is no respectable private bank of deposit in the place.

(c) Secretaries and Managers of Benevolent Funds (that is funds formed by mutual subscription as an insurance against domestic misfortune) may be allowed accounts.

(d) Officers of Government or of public institutions such as Railway and Steamer Companies, and the like, who collect subscriptions, voluntary or departmental, from their subordinates for departmental purposes, may be allowed accounts.

(e) Government officials and others who are required to deposit security may be allowed a separate account for the security deposit only. Such officials will be required to give notice pledging their deposit.

(f) Public accounts of the kind specified above must be designated by a name indicating the object to which the money is devoted, as *A—pore Dispensary Fund, Workman's Sick Fund,* &c. They are exempted from the rules limiting the amount of deposit within one year to Rs. 500 (provided the deposit is the *bonâ fide* income of the fund), and interest will be paid upon their full balance, notwithstanding that it exceeds Rs. 9-6 a month But a reduction of balance by more than Rs. 3,000 within twelve consecutive months will not be permitted, unless the Secretary or Manager gives six months' notice of his intention to make additional withdrawals, such notice to specify the precise amount to be withdrawn.

10. No account may be allowed for money—

(1) which is the property of Government, or

(2) which has been received for credit of Government, or

(3) which has been drawn from the Treasury for expenditure on account of Government, or

(4) which is collected or received or held in trust by any public officer or Court in accordance with any law, or

(5) which is raised by taxation, either local or municipal.

REGIMENTAL AND POLICE ACCOUNTS.

11. The Commanding Officer of a native regiment may open a single account with the Post Office Savings Bank on account of the men of his regiment, making his own arrangements about the separate accounts of the individuals, and about the distribution to them of the interest credited upon the conjoint account. This account shall be subject to the usual rules, save that the limits of Rs. 500 for deposits and of Rs. 9-6 for monthly interest shall not apply. The Commanding Officer must, however, in presenting any deposits, sign a certificate

that, to the best of his belief, the money is the property of the men of the regiment. District Superintendents of Police may have accounts under this rule on account of men in the Police force.

N.B.—This rule shall not be held to prevent any Native soldier, or any member of the police force, opening an account of his own in his individual capacity.

POWERS TO WITHDRAW MONEY, AND LIMITATIONS AS TO WITHDRAWAL.

12. A depositor can withdraw money from his account once a week. By the term "week" is meant the period from Monday to Saturday, both days inclusive. A depositor can, therefore, withdraw money from his account on Saturday and again on the following Monday.

13. Money deposited on behalf of an adult relative can be withdrawn, not by the person who deposits the money, but only by the adult relative himself. A minor can withdraw money deposited by him in his own name ; but money deposited on behalf of a minor can only be withdrawn during his minority by his legal guardian.

14. Women, whether married or single, can withdraw money deposited by them in their own names ; and married women can also withdraw money deposited by them as single women in their own names, their marriage notwithstanding. The fact that a female minor, on whose behalf money has been deposited, is married or becomes married after the account has been opened on her behalf, shall not prevent her from withdrawing the money so deposited on attaining majority.

15. A depositor cannot withdraw a smaller sum than four annas, and he cannot withdraw any sum which is not a multiple of four annas, unless it be to close his account, in which case he can withdraw the balance at his credit.

HOW TO OPEN AN ACCOUNT.

16. Any person wishing to open an account should apply to the nearest Post Office that is a Savings Bank. Application need not necessarily be made in person ; but the applicant must state his name, his occupation or profession, and his place of residence. If he be a Native, he must also state his father's name and caste.

17. The intending depositor must sign a declaration, in the following form, that he has read and accepted the Post Office Savings Bank rules. If he be unable to write, he must attend personally, and, in the presence of a witness, affix his mark or seal to the declaration to be attested by the signature of the witness. If he should apply in person, a copy of the Rules will be given to him to read, or they will be read and explained to him should he be unable to read. If he should not apply in person, a copy of the Rules, with the form of declaration, will be sent to him, and he must present the declaration duly signed with the first deposit.

Form of Declaration to be signed by Depositor on making first deposit.

I hereby declare that the Post Office Savings Banks Rules have been read { by me / to me }, and that I accept them as binding upon me.

I further declare that I have no account either in my own name or in the name of an adult relative at any Post Office Savings Bank.

Signed in the presence of

____

The ______________ 188 .

____

Depositor.

18. Women who, by the custom of the country, are not allowed to appear in public, may open accounts in their own names through their agents, or, if they are married women, through their husbands or agents. The agent or husband will be required to sign the declaration that the depositor understands and accepts the rules.

19. When the declaration is presented, duly signed, with the amount of the first deposit, or when it has been signed by a depositor attending in person to make a deposit, the amount of the deposit will be entered in a Pass-book, which will be supplied to the depositor, and the entry will be initialled by the Postmaster and stamped with the office stamp. The depositor will be required to sign a receipt for the Pass-book.

20. If the account be opened at a Sub-Post Office, the Pass-book for the depositor will have to be obtained from the Head Office. A preliminary receipt for the amount of the first deposit will, therefore, be given to the depositor, who will be informed of the date on which

he should call to receive the Pass-book. When the Pass-book is handed over to the depositor he will be required to return this preliminary receipt, and to sign an acknowledgment for the Pass-book. The amount of the original deposit will be entered in the Pass-book at the Head Office, and the depositor will therefore have a guarantee that the sum has been received in that office. He should be careful to see that the entry in the Pass-book corresponds with the amount entered in the preliminary receipt before giving up the latter.

PASS-BOOK AND ITS IMPORTANCE.

21. The Pass-book will show, in the vernacular of the district or in English, as the depositor may wish, the number of his account, with the name of the office from which the book is issued, his own name, occupation or profession, and address. No deposit can be made, and no money can be withdrawn, from an account without its production, and the Post Office will not be responsible for any sum not acknowledged in the Pass-book. Depositors should carefully examine their books before leaving the offices, and ascertain that the entries are correct. They should also be careful to keep their Pass-books in their own possession, as the Post Office will not be responsible for any loss caused to a depositor, if any person shall obtain possession of the book and fraudulently obtain the payment of any sum belonging to the depositor.

LOSS OF PASS-BOOK.

22. No charge will be made for the book at first supplied to a depositor, or for any book issued to him in continuation of the original book. But if a book be lost or spoiled or if any account be re-opened after it has been closed, the depositor will have to pay one rupee for a fresh book.

MODE OF DEPOSITING MONEY AFTER AN ACCOUNT HAS BEEN OPENED.

23. A depositor may deposit money at the Post Office at which his account stands as often as he wishes, so long as the prescribed yearly limit is not exceeded. All that he is required to do is to take or send the amount to be deposited with his Pass-book to the Post Office. The amount of his deposit will be entered in the Pass-book, and the balance struck as shown below. The entry will then be initialled by the Postmaster and stamped with the dated stamp of the Office, and the Pass-book returned :—

DATE.	Dated stamp of the Post Office.	Amount of each deposit or withdrawal (to be entered in words).	Amount deposited.	Amount withdrawn	Balance at credit of the Depositor.	Initials of the Postmaster.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
3rd April 1883	...	Deposited ten rupees...	10 0 0	...	10 0 0	A. B. C.
15th " "	...	Ditto twenty-five rupees.	25 0 0	...	35 0 0	A. B. C.
12th May "	...	Withdrawn three rupees.	...	3 0 0	32 0 0	A. B. C.

24. If the amount be deposited at a Sub-Post Office, the depositor will receive, in addition to the receipt in his Pass-book, an acknowledgment from the Head Office, which will generally be the office at the head-quarters station of the district. This acknowledgment will be delivered to him in ordinary course through the Post Office. If it should not reach the depositor in proper time, or if, when it reaches him, it should show any signs of erasure, or should not agree with the entry in the Pass-book, the depositor should immediately apply to the Postmaster of the Head Office, the name of which is in the Pass-book, and renew his application again and again until he receives a satisfactory reply.

MODE OF WITHDRAWING MONEY.

25. When a depositor wishes to withdraw money, he must present his Pass-book personally or by agent (whose name must be entered in the application for withdrawal) at the Post Office at which his account stands, with a printed form of application for withdrawal, which can be obtained at the Post Office, signed by himself and showing the balance at his credit and the amount which he wishes to withdraw. If he is unable to write, he must attend personally and affix his mark or seal to the application, to be attested by the signature of a witness. Should he be absolutely unable to attend personally, he must have his mark or seal affixed to the application and attested by some respectable witness, and the Postmaster will make payment to the person presenting this application with the Pass-book, after satisfying himself, by such enquiry as he may think proper, of the inability of the depositor to attend and of the genuine character of the application.

26. The amount to be withdrawn will be entered in the Pass-book and a fresh balance struck, as in the case of a deposit, under the initials of the Postmaster and the dated stamp of the office. The amount will then be paid to the depositor or to the person presenting the Pass-book and application, and his receipt taken, in all cases without a receipt stamp, on the Warrant of Payment.

27. If the amount be withdrawn at a Sub-Post Office, payment cannot be made until a Warrant of Payment is received from the Head office.* The depositor, therefore, or other person presenting the Pass-book and application, will be informed of the date on which he should come to the Post Office to receive payment, and will have the Pass-book returned to him. On presentation of the Pass-book on that date, or any subsequent date after the arrival of the Warrant of Payment, the amount will be paid to the depositor, or other person presenting the Pass-book, and his receipt taken, in all cases without a receipt stamp, upon the Warrant. The necessary entries will then be made in the Pass-book, under the initials of the Sub-Postmaster and attested by the stamp of the office.

INTEREST.

28. Interest will be allowed at the rate of 3¾ per cent. per annum, until further orders on all deposits, subject to the conditions of this rule. The interest will be allowed for each calendar month on the lowest balance at credit of an account between the close of the fourth day and the end of the month : provided that interest shall only be calculated at the rate of three pies a month on every complete sum of five rupees : provided also that no higher monthly interest than Rs. 9-6 shall be allowed on the balance of any account, except as provided for under Rules 8, 9 and 11.

29. The interest calculated as above for each month will be added to the balance of each account after the 31st of March of each year. Depositors will be called upon to present their Pass-books in order that the necessary entries may be made in them. If the Pass-book be not presented for this purpose, in response to the notice sent by the Post Office to the depositor, the entry will be made on the next occasion when a deposit is made or when money is withdrawn.

NOTE.—Pass-books of depositors in Sub-Post Offices will be sent to the Head office for the purpose of adding interest under this rule.

TRANSFER OF ACCOUNTS.

30. A depositor may have his account transferred free of charge to any Post Office that is a Savings Bank, *provided that the account shall have been in existence for three months previous to the transfer*. If he should wish to transfer his account, he must present his Pass-book at the Post Office personally, or send it with a written application for transfer. The Pass-book will be retained by the Postmaster, and a certificate given to him showing the amount at his credit. On presenting this at the Post Office to which his account has been transferred, he will receive back his Pass-book. A depositor in a Presidency Savings Bank may, by application to the Presidency Savings Bank, have his account transferred, free of charge, to any Post Office Savings Bank.

CLOSING AN ACCOUNT.

31. When a depositor wishes to close his account, he must present his Pass-book with a form of Application for Withdrawal of the net amount at his credit. The amount of interest due on his account up to the end of the calendar month preceding the date of presentation will be entered in the Pass-book, and a final balance struck. The amount will then be paid to the depositor, and his receipt taken on the Warrant of Payment. The Pass-book will be retained in the Post Office. If the application for closing an account be presented at a Sub-Office, the same procedure will be followed as in the case of an ordinary withdrawal, except that the Pass-book will be retained.

32. If an account be closed under the orders of the Comptroller, Post Office, notice in writing will be sent to the depositor, requiring him to present his Pass-book and receive payment of his balance at his credit as soon as convenient. After the date of such notice, no deposit will be accepted on the account so closed, and no interest will be allowed upon the balance after the end of the calendar month preceding such date.

RE-OPENING AN ACCOUNT.

33. A depositor who has once closed an account cannot open another account until after the expiration of three months from the date of closure, without the permission of the Comptroller, Post Office ; and a depositor whose account has been closed by order cannot open a fresh account in any case without the permission of the Comptroller, Post Office.

* NOTE.—Except in the case of certain selected Sub-Offices which are authorised to grant Warrant of Payments.

POWERS OF POSTMASTER GENERAL IN CERTAIN SPECIAL CASES.

34. If a depositor should die, leaving in a Post Office Savings Bank a sum of money not exceeding one thousand rupees, and if probate of his will or letter of administration of his estate, or a certificate granted under Act No. XXVII of 1860 be not produced to the Postmaster-General within three months of the death of the said depositor, the Postmaster-General may pay the said sum of money to any person appearing to him to be entitled to receive it, or to administer the estate of the deceased.

Balances in excess of Rs. 1,000 may be paid on production of probate, letters of administration or a certificate under Act XXVII of 1860 unless otherwise ordered by the Director General of the Post Office who has discretionary power to dispense with such evidence in cases where he is of opinion that to require it would cause hardship, and that to dispense with it would involve no appreciable risk.

35. If any depositor become insane, or otherwise incapable of managing his affairs, and if such insanity or incapacity be proved to the satisfaction of the Postmaster-General, then the Postmaster-General may, from time to time, make payment out of the deposits to any proper person.

PURCHASE, SALE, AND CUSTODY OF GOVERNMENT SECURITIES.

Purchase of Government Securities.

36. Any *bonâ fide* depositor may invest the amount of his balance or a portion of it in Government Securities through the Post Office. Any such depositor may also purchase through the Post Office Government Securities not exceeding in nominal value Rs. 1,000 in one year and Rs. 3,000 in all by tendering in cash the amount necessary to complete the purchase. A written application should be presented together with his Pass-book by a depositor desiring to make an investment under this rule. The application will be forwarded to the Comptroller, Post Office, who will take the necessary steps for making the purchase through the Comptroller-General.

(*a*) The paper purchased will be of the 4 per cent. loans, unless 4½ per cent. paper is specially applied for.

(*b*) The investor may also specially apply that the paper remain in the custody of the Comptroller-General. In this case the Comptroller-General will, if necessary, transfer the paper to the 4 per cent. loan of 1865. The investor may at any time apply through the local Post Office for the delivery to him of paper thus held by the Comptroller-General. If application is not made under this clause, the paper purchased by the Comptroller-General will be enfaced for payment of interest at the local Treasury and forwarded to the Post Office for delivery to the investor.

SALE OF GOVERNMENT SECURITIES.

37. Any depositor may apply for the sale through the Post Office of Government Securities which have been purchased for him through the Post Office, whether held by himself or held for him by the Comptroller-General. If the securities are presented with the application, they must be endorsed in favor of the Comptroller-General.

SAFE CUSTODY OF GOVERNMENT SECURITIES.

38. A depositor may tender at a Post Office Savings Bank Government Securities for safe custody by the Comptroller-General. The amount so tendered must not exceed in nominal value Rs. 1,000 in any year or Rs. 3,000 in all. The securities so tendered must be endorsed to the Comptroller-General.

INTEREST ON GOVERNMENT SECURITIES.

39. So long as the Government Securities remain in the custody of the Comptroller-General, interest, when due, will be drawn and advised to the local Post Office Savings Banks through the Comptroller, Post Office, for credit to the depositor's account.

FEES.

40. The following fees will be charged :—

On purchase : 4 annas per cent.

On realization and remittance of interest : 4 annas per cent. on the amount of the interest.

On delivery out of custody : 4 annas per cent., unless the application for delivery is made within a year of the purchase.

On sales : 4 annas per cent., and any actual outlay upon brokerage.

ORDERED that this Resolution be communicated to the Director-General of the Post Office with reference to his letter No. $\frac{S. B.}{1}$ dated 27th February 1886, and to the Comptroller and Auditor General.

Ordered also that this Resolution be published for general information in the *Gazette of India.*

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 12th March 1886.

FURLOUGH AND LEAVE.

No. 157.—Captain J. C. Shirres, R. A., Commandant, No. 1 (Kohát) Mountain Battery, Punjab Frontier Force, is granted furlough in and out of India (p.a.) for two years under rule IX of the regulations of 1868, with effect from date of quitting station.

No. 159.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

* * * * * * * *

Captain J. A. H. Pollock, Bengal S. C., (p. a.) for 183 days.

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LONDON GAZETTE.

No. 160.—The following extracts are published for general information :—

" London Gazette," dated the 5th *February* 1886, *page* 561.

INDIA OFFIFE, 5TH FEBRUARY 1886.

The Queen has approved of the following admissions to the Staff Corps made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Edward de Sausmarez Smart, from the Middlesex Regiment. Dated 3rd May 1883, but to rank from 1st July 1881.

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" London Gazette," dated the 9*th February* 1886, *page* 620.

WAR OFFICE, FEBRUARY 2, 1886.

The Queen has been pleased to give orders for the following promotions in and appointments to the Most Hon'ble Order of the Bath.

* * * * * * * *

To be Ordinary Members of the Civil Division of the Third Class, or Companions of the said Most Hon'ble Order, *viz.*:—

* * * * * * * *

Colonel Charles Edward Stewart, C.M.G., C.I.E., Bengal Staff Crops, for services on the Afghán Frontier.

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PROMOTIONS.

No. 163.—PUNJAB FRONTIER FORCE—

1st Punjab Cavalry.

Kote-Duffadar Ghulam Jelani to be Jemadar, *vice* Jemadar Kurm Khan, transferred to 17th Bengal Cavalry.

With effect from 8th September 1885.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 9th March 1886.

No. 62.—The services of Colonel D. Limond, C.B., R.E., Chief Engineer, 1st Class, and Secretary to the Government of the Punjab in the Public Works Department, are placed at the disposal of the Military Department with effect from the afternoon of the 6th March 1886, on which date he made over temporary charge of his office to Mr. E. E. Oliver, Assistant to Chief Engineer and Under-Secretary to Government of Punjab, Public Works Department.

Fort William, the 12th March 1886.

No. 64.—Colonel Æ. Perkins, C.B., R.E., Aide-de-camp to the Queen, Chief Engineer and Secretary to the Chief Commissioner of the Central Provinces, in the Public Works Department, is appointed Chief Engineer and Secretary to the Government of the Punjab in the Public Works Department, *vice* Colonel D. Limond, C.B., R.E., retired.

W. S. TREVOR, *Colonel, R. E.,*
Secretary to the Government of India.

CEMETERY NOTICE.

[Third publication.]

List of monuments in the Lahore Cemetery published with reference to Rule XIX,* Part I of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June 1885 :—

* When a monument needs repairing, the officer in charge of the cemetery should communicate with the friends of the deceased or, when such communication is not possible, advertise three times in the *Gazette of India* and the Gazette of the Province; and if it falls into a ruinous condition, and no person will undertake to restore it, the ruined monument shall be made level with the ground during the next repairs, and any slab it contained will be placed over the grave in simple masonry, or be inserted in the wall of the cemetery.

Inscription.	*Date.*
Philip Melville	1854
Edward Banker	1854
Large grave. (No name.)	
Pillar on pedestal. (No name.)	
Daniel Sandford	1849
Lieutenant Augustus Thompson	1849
August Thompson	1848
Richard Thompson	1848
Sarah Ann Godwin	1849
John George Bowser	1849
James Ray	1849
Francis Tibbets	1849
Double grave. (No name.)	
Archer	1848
Grave. (No name.)	
Owens	1849
Macnamara	1849
Edith Carter	1849
Elizabeth Read	1848
Ensign Giles	1848
Large grave. (No name.)	
Large grave. (No name.)	
Elizabeth Bodel	1849
Letitia Whitaker	1847
Three upright pillars. (Inscription illegible.)	
Large grave. (Inscription illegible.)	
Juliana Francis Lamb	1850
Large grave. (Inscription illegible.)	
Joseph Travis	1846
Large grave. (Inscription illegible.)	
Frank Montegu Ryves	1850
Harry Robert Ryves	1850
Elizabeth Rees	1850

LAHORE: *The 6th February* 1886.

J. F. MONTGOMERY,
Chaplain of Lahore.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, MARCH 25, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 5TH MARCH 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

[Third publication.]

SEPARATE REVENUE.
Assessed Taxes.
Income Tax.

Calcutta, the 5th March 1886.

No. 1042.—The Honourable the President in Council has been pleased to make the following rules under Section 38, Act II. of 1886, an Act for imposing a tax on income derived from sources other than agriculture:—

1. Contributions, whether compulsory or voluntary, made to Provident Funds by Railway servants to whom clause (*g*) of Section 5, Act II. of 1886 does not apply, shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as

sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

2. The Provident Fund of a Railway Provident Institution constituted under rules approved by the Governor-General in Council shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

SEPARATE REVENUE.

Stamps.

NON-JUDICIAL.

Exemptions and Reductions, &c.

The 5*th March* 1886.

No. 1044.—In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Honourable the President in Council is pleased to reduce to a fixed duty of one rupee the stamp-duty payable under the said Act on any re-insurance effected by an Insurance Company, which has granted a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

SEPARATE REVENUE.

Stamps.

The 5*th March* 1886.

No. 1046.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read the following—

No. 1250, dated 6th April 1885.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Department,

To—The Secy. to the Govt. of India, Dept. of Finance and Commerce.

Letter from Board of Revenue, No. 83B., dated 8th February 1884, and enclosures.
Government letter to Board No. 1289, dated 2nd April 1884.
Letter from Board, No. 638½ B., dated 20th September 1884, and enclosures.

I am directed to submit, for the information of the Government of India, and for such action as may be necessary, the papers noted in the margin, which relate to the duties leviable under the Indian Stamp Act I. of 1879 upon policies of insurance.

2. In the latter part of 1883, a memorial was presented to the Board of Revenue, Lower Provinces, by a number of Calcutta firms engaged in insurance business, in which it was represented that the provisions of the Stamp Act relating to policies of insurance had operated in practice in a manner not anticipated by the Legislature, and it was prayed that the law might be amended accordingly. The points regarding which exception was taken were two. In the first place, it was represented that the existing law takes no account of the duration of policies of insurance, the duty leviable being calculated with regard to the amount of the policy only, and being the same whether the policy runs for a year or for a few days only. Thus, in the case of an insurance for one year for a lakh of rupees on (say) piece-goods, the premium payable would be Rs. 2-0, and the stamp duty Rs. 37-8. If the insurance were for one month only, the premium would be only Rs. 62-8, but the stamp duty would still be Rs. 37-8. Since therefore, a policy which runs for a short period is manifestly less valuable than one which runs for a longer term, it was inequitable (the memorialists urged) to tax them both at the same rate. In the second place, it was pointed out that the law makes no distinction between original insurances and re-insurances. It is the custom of the business to distribute all large risks among two or more offices. "The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk of, say, one lakh against fire, the stamp duty of Rs. 37-8 would of necessity be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid." This result, it was thought, was not foreseen or intended by the Legislature. The memorializing firms therefore prayed that the Government of India might be moved to assimilate the Indian Stamp law with the existing English law, "by fixing one uniform duty on all insurances and re-insurances (other than life and marine insurances)."

3. In forwarding the memorial to Government, the Board of Revenue observed that the subject was one which should receive full and careful consideration when any revision of the Indian Stamp Act took place. "The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a re-consideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty, would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances."

4. It appeared to the Lieutenant-Governor that more detailed information than that supplied by the Board was required on the points raised in the memorial before the case could properly be laid before the Government of India, and he accordingly caused the Board to be addressed in my letter No. 1229, dated the 2nd April 1884. It was suggested that, as Insurance Companies in fixing the amount of the premium payable on a policy take the duration of the insurance into account, one element of inequality, of which the memorialists had complained, might be removed if the stamp duty were made proportionate, not to the amount of the policy, but to the amount of the premium. With regard to re-insurances, it was stated that in the Lieutenant-Governor's opinion, there was some show of reason in the contention of the memorialists that it was inequitable, when duty had once been paid on an original insurance, to impose it afresh whenever a re-insurance was effected, but that Sir Rivers Thompson desired to be more fully informed of the existing practice in this respect. The attention of the Board was at the same time directed to the point whether some duty should not properly be levied on the renewal of a policy of insurance, the original term of which had expired. It has not hitherto been the practice to levy any duty on renewals, but it seemed open to question whether this exemption was justifiable and should be maintained.

5. The Board of Revenue have now submitted their report upon all the questions alluded to above, and it forms, with its annexures, one of the encolsures of this letter. They have caused the whole question to be very carefully investigated by the Collector of Calcutta, who has placed himself in communication with the principal Insurance Companies in Calcutta, and whose report contains a mass of interesting and reliable information on the subject. It will be seen that the Board are of opinion that no modification is required in those provisions of the law which relate to the stamp duty on life and marine insurances. There are, it is true, some passages in the memorial (such for instance as paragraph 9) which appear to indicate dissatisfaction with the duty leviable on marine insurances; but the specific request with which the memorial culminates, and which it is stated will meet the justice of the case, expressly excludes life and marine insurances; and in view of the facts now stated by the Board, the Lieutenant-Governor is of opinion that no occasion has arisen to consider the question of the stamp duty on other than policies of insurance against fire. With regard to this class of insurances, the questions for consideration are two. The first of these relates to the duty on re-insurances; the second deals with the advisability of making the duty proportionate to the duration of the insurance, together with the allied question of the levy of duty on renewals.

6. The nature of the transactions, which are known as re-insurances, has been fully described in the memorial and in the report of the Collector of Calcutta. They are the instruments by which one Insurance Company having accepted a large risk is enabled to distribute a portion of it among other Companies. It is manifest that transactions of this kind stand on quite a different footing from insurances proper, such as are effected between the general public and the Insurance Companies, and it is clear that the effect of the present practice is that all insurances for large sums pay double duty on the portions re-insured, *i.e.*, on the greater part of their total amounts. This result, it seems to the Lieutenant-Governor, was not contemplated by the Legislature, which was probably not fully informed of the custom prevailing in the business, and it seems to Sir Rivers Thompson to constitute a legitimate grievance which the memorialists may reasonably claim to have removed. Mr. Sterndale has suggested that "the first insurance and the re-insurance are in their characters analogous to the class of instruments referred to in Section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of Re. 1, instead of the duty (if any) prescribed for it in that schedule." Mr. Sterndale accordingly proposes that each re-insurance should be held to be part of the original transaction, and as such be liable to duty of Re. 1 only, irrespective of the amount. The Board of Revenue apparently concur in this view, and they recommend the adoption of a uniform duty of Re. 1 on all re-insurances, whatever the amount involved. It appears to the Lieutenant-Governor, however, that policies of re-insurance are not the class of instrument contemplated by Section 6. It cannot fairly be said that they are "required to complete a trasanction," for the original transanction, *viz*, the insurance effected by the assured with the primary company, is complete in itself, so far as the contracting

parties are concerned; and any re-insurances, which may subsequently be effected by the primary company for its own protection, are strictly independent of, although arising out of, the original transaction. Sir Rivers Thompson has therefore no doubt that, as the law now stands, policies of re-insurances cannot claim to be chargeable with a duty of Re. 1 only under Section 6 of the Act. At the same time, however, as already stated, the effect of the custom is to enhance the stamp duty chargeable upon all insurances of large amount by from 25 per cent. to 80 per cent., and the Lieutenant-Governor has no doubt that the duty directly imposed by the Act being already sufficiently heavy, this is felt to be oppressive, and that the result is not in accordance with the real intention of the Legislature. On these grounds Sir Rivers Thompson desires to support the proposal made by the Board, and he would recommend that the duty on policies of re-insurances should be declared to be subject to a maximum of Re. 1. It appears to be within the competence of the Governor-General in Council to effect this change without legislation by an order published in the *Calcutta Gazette*, under Section 8 of the Act.

7. Turning now to the second of the two questions indicated above, *viz.*, whether it is advisable to take the operation of an insurance into account in calculating the amount of stamp duty, I am to observe that there appear to be insuperable practical objections to the suggestion that the duty should be made proportionate to the amount of the premium, instead of to the sum insured. For, although the duration of the insurance is a factor in the determination of the premium, it is only one out of several factors. Were the stamp duty made proportionate to the premium, it would vary not only according to the amount of the sum insured and to the duration of the insurance, which is reasonable, but also according to the degree of risk. Degrees of risk vary to such an extent that, other things being equal, the premium payable on the highest degrees is 10 or 12 times that payable on the lowest degrees. If, therefore, the stamp duty were made proportionate to the premium, it would fluctuate in the same manner, and would press with greater severity on the highly rated risks, which, already pay heavier premia, and are least able to bear it. No uniform percentage could fail, in the Lieutenant-Governor's opinion, to be either too high for high risks, or too low for low risks This plan therefore falls to the ground.

8. In lieu of it the Board have made the following recommendations, *viz.*, (1) that the duty should be fixed according to a graduated scale dependent on the amount of the policy; (2) that the duty on insurances running for periods of less than one year should be reduced in certain specified proportions corresponding to the custom of the insurance business in respect of premia; and (3) that duty on a reduced scale should be charged on all renewals. Now, it is evident that the object desired by the memorialists would be attained by the adoption of the second of these suggestions. If it be assumed that the stamp duties prescribed by the Act are intended to be leviable on policies which run for one year, the Board recommend that the duty on a policy for one month should be one-fourth of this rate, the duty on a policy for three months should be half, and that on a policy for six months three-fourths of the full rate. These proportions correspond, with the omission of some intermediate rates, with the proportionate premia charged by Insurance Companies on policies for periods of less than one year, and the Lieutenant-Governor considers that if this scheme were adopted (together with a suitable arrangement for the stamp duty on renewals, to which reference is made hereafter), the particular ground of complaint put forward in the first part of the memorial would be completely removed. It is true that they have proposed the discontinuance of the *ad valorem* principle, and the substitution of a uniform rate of duty on all fire insurances, whatever their amounts. This proposal, however, is not one which can, in the Lieutenant-Governor's opinion, be entertained. It is manifest that a uniform duty would be impracticable, unless it were fixed at so low a figure as virtually to exempt this class of instrument altogether. Reasons no doubt exist for this course in the United Kingdom, where the duty on fire insurances has been fixed at one penny; but the Lieutenant-Governor does not consider that sufficient grounds have been shown for so radical a charge in this country. The course recommended above would remove the anomaly complained of by the Insurance Companies, and it does not seem necessary either to have recourse to a uniform rate of duty, or to the graduated scale suggested by the Board. The object indeed with which the Board have proposed this scale appears to be altogether apart from the questions raised in the memorial. It has been drawn up with the intention of relieving large insurances at the expense of smaller ones, the balance of advantage turning at Rs. 33,000. There are, no doubt, some reasons which should lead the Government to view favorably a reduction in the duty payable by large insurances, and it is in particular desirable to arrest the tendency which has begun to be apparent, on the part of large insurers, to place their insurances abroad. This question, however, has not been directly raised by the parties interested, and the Lieutenant-Governor, as at present advised, is not disposed to recommend the adoption of a graduated scale of duty in lieu of the present *ad valorem* system. In any case the rates of duty proposed by the Board for the smaller insurances seem decidedly too heavy, and would probably tend to discourage insurance by native traders.

9. The question of levying a stamp duty on renewals of insurances arises immediately out of the proposal to reduce the rates for policies which run for less than one year. If an insurer can take out a policy for one month on payment of one-fourth the duty for a year, he clearly cannot be allowed to renew his policy at the expiry of the month without payment of some additioned duty. The proposals made by the Board of Revenue do not seem to consider this aspect of the case sufficiently. They have suggested the introduction of a graduated scale of fees for renewals, calculated at rates considerably below those proposed for original insurances, and it is apparently intended that the renewal fee should be the same, whatever might be the period for which the renewal was effected. Under this arrangement, it would be possible for an insurer to take out a policy on (say) Rs. 1,00,000 for one month, paying Rs. 5 as stamp duty. At the end of that period, he would be able to renew his policy for one year more one payment of Re. 1. He would thus pay only Rs. 6 in all for a policy to run for 13 months, while if he had taken out a twelve-months' policy in the first instance he would have had to pay Rs. 20.

10. It seems to the Lieutenant-Governor that any attempt to impose an appreciable stamp duty on renewals whould have a serious tendency to drive insurance business out of the country. It is true that fire insurances are strictly terminable contracts, and that theoritically each renewal is virtually a fresh transaction. But it is, in Sir Rivers Thompson's opinion, inexpedient to ignore the long-established custom of the business, and impose a heavy duty which cannot fail to be regarded as new. The correct principle to adopt seems to be the converse of that which has been followed in the proposals made for the proportionate reduction of the duty on policies for fractional periods. In the latter connection it has been assumed that the rates of duty fixed by the Act are the amounts to be paid on polcies which run for an entire year or any longer period, and certain reductions have been recommended on these rates in respect of policies for shorter periods. Similarly, in the present case, the Lieutenant-Governor considers it equitable that an insurer, who takes out a policy for any period of less than one year, should be able to renew it for any further period up to one year in all, on payment of the prescribed fractional duty, and that, after his policy shall have run for one entire year, any further renewal should be exempt from duty. Thus, if he took out a policy for six months in the first instance, he would pay three-fourths of the full duty. If he then renewed his policy for six months more, he would again pay three-fourths of the full duty, and if he wished to effect any further renewal he could do so without payment of duty. It appears to the Lieutenant-Governor that this arrangement, while causing the minimum of modification in the existing law, would involve no hardship or inconvenience to the insuring public, and would be the natural complement of the previous proposal to reduce the duty on short-term policies.

11. The proposals which the Lieutenant-Governor desires to recommend for the consideration of the Government of India may be summed up thus :—

(1) The stamp duty on re-insurances should be subject to a maximum of Re. 1, whatever the amount of the policy.

(2) The stamp duty upon a policy for—

One month or less	... should be	¼
Not more than three months, but more than one month	... ,,	½
Not more than six months, but more than three months	... ,,	¾

of the duty for a year.

(3) The stamp duty on renewals should be the same as that on original insurances, provided that when the period of an original insurance, together with any subsequent renewals, shall exceed one year, no stamp duty shall be payable in respect of the excess.

The first of these, the Lieutenant-Governor thinks, can, if approved, be carried into effect by an order of the Governor-General in Council, published in the *Calcutta Gazette*. The other two would seem to require legislation, and might receive consideration when the amendment of the Indian Stamp Act is projected. The suggestion of the Board of Revenue that, in view of the special nature of the subject, the proposals should be ventilated by publication before any final action is taken, will, no doubt, commend itself to the Government of India.

No. 83 B., dated 8th February 1884.

From—C. E. BUCKLAND, Esq., Offg. Secretary to the Board of Revenue, Lower Provinces,

To—The Secretary to Government of Bengal, Financial Department.

I AM directed by the Board of Revenue to submit, for the consideration of Government, the accompanying memorial presented by the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than life and marine insurances.

2. Upon receipt of the memorial, the Board forwarded it to the Commissioner of the Presidency Division for a report by the Collector of Calcutta. A copy of the Commissioner's reply* and of the Collector's report, with its enclosures in original, are herewith submitted for the information of Government. It appears to the Board that the subject is one which should receive full and careful consideration when any revision of the Indian Stamp Act takes place. The memorialists have, the Board are of opinion, shown that sufficient grounds exist for a re-consideration of the provisions of the existing law. The Board, whilst maintaining the principle of an *ad valorem* stamp duty would alter the law so as to allow the duration of risk in policies, other than life assurances, to be taken into consideration. They are also of opinion that some modification should be made in respect of the stamp duty on sub-insurances.

* Letter No. 199 R.S., dated 12th December 1883, from the Commissioner of the Presidency Division, and enclosures. (Insurance Companies' letters received with Commissioner's No. 234 R.S., dated 28th January 1884, in original.)

To the Hon'ble the Board of Revenue, Calcutta.

The memorial of the undersigned Insurance Offices carrying on business in Calcutta

SHEWETH,—That your memorialists consider the Indian Stamp Act I. of 1879 affects them in a manner not really contemplated by the Legislature, and they believe that a representation through your Honorable Board to the Supreme Government will lead to a fair modification of the provisions in that enactment of which they complain.

2. The principle of the Act in imposing *ad valorem* duties on insurances calculated upon the amounts insured, is opposed to the principle of the law in England on the subject.

3. Under the Act of Parliament 33 and 34 Victoria, C. 97 (the English Stamp Act of 1870), the only policies on which stamp duty is levied by a sum proportionate to the amount assured, are in the case of Life Insurances (other than what are known as Accident Policies) and Marine Policies.

4. To those practically acquainted with the business of insurance many reasons exist for the distinction which is thus drawn. The contract in the case of Life Assurance is expected to extend over long periods of time; it is effected generally but once in a lifetime, by each assured. In the case of other policies, the period over which the risk extends, as a rule, is very limited; but where fire and marine insurances on goods are concerned, the subject of insurance is often changing hands, and the inducement to insurance is constantly ceasing or varying.

5. Illustrations derived from the operation of the duties on insurance transactions according to the ordinary course of business, will serve to exhibit the unequal incidence of the duty :—

Take as an instance the working of the Indian Act. On an insurance against fire for one year for a lakh of rupees, a premium of Rs. 250 would be received, the stamp duty being Rs. 37-8-0.

On an insurance for the same sum for a month, the premium would be Rs. 62-8-0, and the same duty would be payable.

On an insurance for life for the same sum at the age of 30 (usually accepted as the average of life assurance risks), the annual premium would be about Rs. 3,500, the duty still being Rs. 37-8-0.

6. It will be seen that the duty, if assumed to be fair in respect of the life assurance premium, is out of all proportion to the fire insurance premium, and that, in the case of monthly insurances, the Government tax absorbs 37-62nds of the premium which is designed to cover the risk and expenses of the insuring offices and to provide a source of profit to the shareholders.

7. The vast majority of fire risks relate to merchandise whilst in transit or in warehouses, preparatory to sale or to manufacture for purposes of sale.

8. To impose duties on such shifting and terminable contracts equal to those on permanent contracts, and thereby, in some instances, to absorb more than 50 per cent. of the actual premium received, was an injustice that must have struck the well-informed Houses of Parliament, (comprising, as they do, many Insurance Directors and experienced business men), and accordingly they resorted to the plan of subjecting all insurances covering accidents and fire risks to an uniform duty of one penny on each policy, and restricted the *ad valorem* duty to policies on life and marine risks.

9. On marine policies under the 30 Victoria, C. 23, is imposed a stamp duty of 3 pence or 6 pence per cent., according to the duration of the risks, and if this principle of duration of the risk was applied in India, and a duty fixed with reference to the period of time covered, instead of its being simply calculated on the amount assured, the relief would be an important one, though less acceptable than the wider amendment hereinafter pressed for.

10. Not only is the incidence of the stamp duty open to the foregoing and similar objections, but the duty itself is positively oppressive when considered in connection with re-insurances.

According to the practice of business, a large risk is divided between two or more offices, The office by whom the insurance has been secured issues a policy to the assured covering the entire risk, and obtains one or more re-insurance policies from the office or offices with whom it divides the insurance. On the original risk, say, of one lakh against fire, the stamp duty of Rs. 37-8-0 would, of necessity, be paid. On re-insuring, a proportionate duty would again be paid on the amount of re-insurance. To the extent of the re-insurance double duty would thus be paid, and the consequence is that duties fixed at an exceptional and oppressive rate become doubly oppressive through a course of business which is universally adopted from motives of prudence, and which tends to add to the commercial value of insurance policies.

11. Your memorialists conceive that the Indian Legislature, not possessed of practical knowledge of the business of insurance, did not foresee any such consequences as have been pointed out. They are confirmed in this view from the circumstance that, in the case of purchase and sale (all the incidents of which would be familiar to Honorable Members) the Legislature dealt with a perfectly analogous case on a totally different basis.

12. By Section 28, clauses (*c*), (*d*), and (*e*) of the Indian Stamp Act (following Section 74, clauses 3, 4, and 5 of the English Stamp Act of 1870), a sub-purchaser can obtain a conveyance from the original seller on payment of a single stamp duty, though the subject of sale may wholly or partially have passed from the original purchaser to a sub-purchaser, and through several different hands. The principle thus recognised is that the duty shall run on the amount involved in the transaction in the form assumed on completion of the documents upon which it rests, that is, when the seller actually conveys to the purchaser or sub-purchaser, one duty is calculated on the ultimate price agreed on, and if the original purchaser retains part of his purchase, he pays duty only on the part which he retains.

13. It seems to your memorialists that identically the same principle is involved in every re-insurance.

The first office stands as purchaser: the re-insuring offices as sub-purchasers. If their transaction was treated as a real sale, or sub-sale, one duty would cover all subsidiary transactions; but because, instead of being a sale, the transaction is an insurance and re-insurance, the Legislature, as the law stands, exacts double duty. It compels full duty on the first insurance and full duty on the re-insurance, whereas upon the Government principle in the case of sale and sub-sale, only one duty would be payable; and there is no sufficient reason apparent to your memorialists for this difference in dealing with exactly analogous cases.

Your memorialists respectfully submit that an assimilation of the Indian Stamp Law, with the existing English Law, by fixing one uniform duty on all insurances and re-insurances (other than life and marine insurances in the ordinary sense) would meet the justice of the case, and they pray for an amendment of the law accordingly.

A. B. SHEKLETON,

Agent, London and Lancashire Fire Insurance Co. and others.

No. 199 B. S, dated 12th December 1883,

From—A. SMITH, Esq., Offg. Commissioner of the Presidency Division,

To—The Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your No. 457 B. of the 18th August last, I have the honor to enclose a copy of a report, No. 408—D. 8 of the 30th November, from the Collector of Calcutta.

2. I think that the principle of charging the stamp duty according to the amount of the insurance should be retained, but I think that it would be equitable to take also into consideration the duration of the risk.

3. The parallel which the petitioners draw between sub-insurance and the case of subpurchase they refer to is not complete. In the cases of sub-purchase there has been no conveyance to the original purchaser, and the transaction has so far not been complete. The

original vendor getting his purchase-money can take no exception to the sub-sale. It appears to me, however, that persons insuring their property would hardly be content to pass on the risk past the Insurance Company to the sub-insurer, and that, if the Insurance Company under-insures to protect itself, the deed should be separately stamped. It would perhaps, however, be equitable to allow some consideration in respect of the stamp on such under-insurances.

No. 408—D.8, dated the 30th November 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—The Commissioner of the Presidency Division.

I HAVE the honor to acknowledge the receipt of your office memorandum No. 59 R.S., dated the 21st August last, annexing a memorial of certain Insurance Offices in Calcutta to the Board of Revenue, praying for an amendment of Act I. of 1879 by fixing a uniform duty on all insurances and re-insurances other than Life and Marine Insurances.

2. To make this report complete in itself, I would, before entering into the merits of the representation, review the Indian stamp laws relating to policies of insurance from the year 1860, when the general stamp law first came into operation, to the present date.

(*a*) *Act XXXVI of* 1860, Article 43, Schedule A, provided for a stamp duty of eight annas for every sum of Rs. 1,000 or part thereof on *Life Policies*, and article 44 imposed a similar duty on *Marine Policies.*

(*b*) *Act X of* 1862 (which repealed Act XXXVI of 1860) made the following provisions in regard to Policies. Article 55 of Schedule A. imposed a duty of eight annas for every thousand rupees or fractional part thereof for *Life* and *Fire Policies*, while the next article provided for a like duty on *Marine Policies.*

(*c*) *Act XVIII of* 1869, which was an amendment of Act X of 1862, made some substantial alterations. Under clause 23, section 3, *Life Policies* were excluded altogether from the operations of the Act, while all other Policies (Fire, Marine Accident, &c.) were brought within its scope. The stamp duty (*vide* Article 3 of Schedule I.) was reduced from eight annas to four annas for an insurance of thousand rupees or part thereof.

(*d*) *Act I of* 1879 brings within its scope all kinds of Policies, including Life Policies (*vide* clause 15, section 3), and makes the following provisions as to the rate of duty. For Sea Insurance four annas for Rs. 1,000 or part thereof, and for every other Policy six annas for Rs. 1,000 or part thereof, and the reasons for the change have been clearly stated in paragraph 42 of the report of a Select Committee (published in the *Gazette of India* of the 7th September 1878), which for facility of reference is transcribed below :—

" Policies of Insurance have been divided into two classes—(1) Marine Policies, and (2) all other Policies, including Life Policies. For the first it is proposed to maintain the rates prescribed by the existing law. In the present days of quick communications, Marine Policies have a very short currency, in most cases not exceeding three months, and the number of Policies of this class issued is much greater than formerly. There is consequently, in the opinion of the Committee, no good ground for reverting, as the original Bill would have done, to higher rates of duty which were charged previous to 1869. As regards Life and other kinds of Insurances, the case is different, and some increase seems premissible. The rates we propose for them are medium rates, 25 per cent. below the rates laid down in the former Bills, and 50 per cent. in excess of the rates charged on Policies of Insurances generally under the existing law."

3. It will be seen from the foregoing that eight annas was the stamp duty on Marine Policies from 1860 to 1869, while now it is only half the amount. As regards Life Policies, the rate of stamp duty was eight annas per Rs. 1,000 from 1860 to 1869, when it was exempted altogether. From 1879 the rate has been fixed at six annas per thousand, and to this the memorialists do not take exception.

4. What the memorialists specially object to is the *ad valorem* duty at six annas per thousand or part thereof on Fire and other Policies as well as on their *re-insurances.* The duty on Fire Insurance was first imposed by Act X of 1862 at eight annas per thousand. Act XVIII of 1869, while reducing to four annas the duty on Fire Policies, brought within its operation insurances against liabilities, &c., arising from unknown or contingent events (Life excluded). Under the present Act a uniform *ad valorem* duty is charged on all these Policies, being 50 per cent. in excess of the former rate, so far as insurances on Fire and other Accidents are concerned. As, however, the duty on Policies of Insurance is under clause 6, section 29 of Act I. of 1879, payable not by the insurer, but by the insured, the increase in duty on original Policies does not in any way affect the memorialists.

5. As regards re-insurances, the memorialists consider that the principle involved re-insurance of Policies is identically the same as that laid down in clauses (*c*), (*d*) and (*e*) of Section 28 of the Indian Stamp Act, and clauses (3), (4) and (5), section 74, Vic. 33 and 34, C. 97 (English Stamp Law). The provisions of the above clauses are only applicable in case

of a conveyance where the property is transferred to a sub-purchaser. The English Stamp Law is silent as to the chargeability or otherwise of re-insurances to stamp duty, and so is the Indian Stamp Law; consequently, for purposes of stamp duty, the re-insurances are treated as original Policies.

6. With a view to ascertain as to how the present rate of stamp duty operates on the different kinds of insurances, I issued on the 20th September last a circular letter to one and all of the memorialists, requesting to be furnished with certain information in connection with their representation, but only fourteen firms have up to date responded to the circular. Of these, six offices had no re-insurances at all in 1882. In the absence of sufficient statistics, I am not in a position to say to what extent the law, as it now stands, is felt with peculiar hardship. The fourteen letters of the Insurance Company above alluded to are submitted in original, and the memorial is returned herewith.

No. 234 R.S., dated 28th January 1884.

From—A. SMITH, Esq., Officiating Commissioner of the Presidency Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your demi-official letter of the 23rd instant, I have the honor to forward herewith the 14 letters of the Insurance Companies alluded to in the concluding sentence of Mr. Goodricke's letter No. 408—D. 8, dated the 30th November last.

Dated the 30th November 1883.

From—The Secretary to the Queen Insurance Company,
To—The Collector of Calcutta.

ENCLOSED I beg to return your letter No. 264, dated 20th September last, with answers to the queries therein duly entered.

No. 264, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,
To—The Secretary to the Queen Insurance Company.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

From 1st November 1882 to 31st October 1884.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A. P.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Marine ...	...	...	...	...	...	...	...	...	...	...
Fire ...	311	114	65,77,818 14 3	18,60,166	10 days	1 year	85,846 5 10	25,061 13 1	2,472 0 0	680 8 0
Life ...	12	...	97,000 0 0	...	17 years	whole life	3,997 4 4	...	36 6 0	...
Other policies	...	...	...	...	...	...	...	...	...	...

Dated 7th November 1883.

From—Messrs. GLADSTONE WYLLIE & Co.
To—The Collector of Calcutta.

WE have the honor to return herewith your memorandum No. 268 of the 24th September last duly filled up as requested.

No. 268, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—Messrs. GLADSTONE WYLLIE & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp Law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	2,154	48	1,17,22,327 11	11,61,336 8 4	...	...	96,144 12 9	7,914 9 9	3,096 8	294 12
Fire ...	90	13	24,22,400 0	1,99,000 0 0	27 days	137 days	23,873 6 8	1,417 15 9	908 10	71 14
Life ...	...	...	...	...	...	...	...	...	...	...
Other policies	...	...	...	...	...	...	...	...	...	...

Dated 12th November 1883.

From—Messrs. JARDINE, SKINNER & Co., Agents, Marine, Fire, and Life Insurance Offices,

To—The Collector of Calcutta.

REFERRING to your letter No. 275 of 20th September last, we now hand you the particulars asked for.

Return of Marine, Fire, and Life Insurance Offices made to the Collector of Stamps.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original insurances.	Amount of stamp duty paid on policies for re-insurances.
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	1,437	31	2,05,07,622	16,98,625	4 days	40—100 days.	1,21,759 4 3	6,136 14 1	5,246 12	450 12
				For respective voyage. Tea policies for season.						
Fire ...	36	1	12,33,750	25,000	38 days	12 months	5,553 9 3	106 4 0	463 14	9 6
Life ...	...	...	...	...	...	...	...	...	...	...
Other insurances.	...	...	...	...	...	...	...	...	...	...

Dated 1st October 1883.

From—Messrs. MACNEILL & Co., Agents, City of London Fire Insurance Company, Limited,

To—The Collector of Calcutta.

IN reply to your No. 276, dated 20th September, we beg to append the particulars requested for as regards fire insurance from 1st August 1882 to 31st July 1883.

We have no Life Insurance Company, and have but lately started a Marine Agency.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Fire ...	215	26	41,39,405	4,22,834	1 month	12 months	50,576 15 6	6,265 1 3	1,567 8	96 12

No. 273, dated 20th September 1883.

From—G. M. GOODRICKE, Esquire, Collector of Calcutta,

To—Messrs. KETTLEWELL, BULLEN & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp law regarding stamp duty on policies of insurance, I have the honour to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible:—

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	...	...	...	...	...	...	...	...	...	...
Fire ...	7	8	2,73,000	1,50,000	1 month	One year	709 0 6	380 1 8	101 12	56 4
Life ...	...	...	...	...	...	...	...	...	...	...
Other policies	...	...	...	...	...	...	...	...	...	...

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty on re-insurance policies.
			Rs. A. P.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	5,789	25	1,34,33,442 3 8	15,65,950	Depends upon duration of the voyage.		1,81,491 7 9	8,512 4 0	7,476 12	399 8
Fire ...	72	27	13,23,137 8 0	4,55,000	10 days	365 days.	11,014 6 9	2,465 6 7	542 1	171 0
Life ...	49	...	4,12,700 0 0	...	...	...	8,481 3 11	...	183 12	...
Other policies	...	...	...	...	...	...	...	...	...	...

GISBORNE & Co.

Dated 15th November 1883.

From—C. L. O'BRIEN, Esquire, Acting Manager and Underwriter, Commercial Union Insurance Co.,

To—The Collector of Calcutta.

ENCLOSED please find the statement applied for in your favour No. 262 of 20th September last.

Nature of Insurance.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of stamp duty paid on policies for re-insurances.
			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine	2,075	69	1,92,45,300 6 6	5,47,580 0 0	A voyage	9 months	1,80,741 10 10	6,425 11 11	4,811 8	137 0
Fire ...	529	657	99,96,140 5 11	46,76,421 10 8	10 days	12 „	1,01,200 5 7	63,887 12 6	3,748 14	1,753 14
Life ...	38	...	2,12,000 0 0	...	3 years	Whole life	4,917 6 0	...	79 8	...
Other policies	...	...	...	...	..	...	...	...	...	...

No. 487, dated 15th November 1883.

From—Messrs. GILLANDERS, ARBUTHNOT & Co.,

To—The Collector of Calcutta.

WITH reference to your letter of the 20th September last, we beg to annex a statement of stamp-duty paid by us on behalf of the under-noted Companies:—

Agents, Liverpool and London and Globe Insurance Company.
Do., London Assurance Corporation.
Do., National Guarantee and Suretyship Association, Limited.
Do., British and Foreign Marine InsuranceCompany, Limited.
Do., Union Marine Insurance Company.

Statement of Stamp duty paid on Policies as per Form sent with your letter of the 20th September 1883.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances ni the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on po-
			Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A.
Marine ...	292	2	18,42,404	90,820	...	...	15,767 12 6	517 13 3	526 4	10 4
Fire ...	209	27	42,20,287	5,92,000	15 days.	12 months	35,355 12 8	2,998 2 6	1,579 10	166 10
Life ...	1	...	£ 200	...	...	6 ,,	60 15 9	...	0 12	...
Other policies	5	...	78,500	...	...	6 ,,	377 8 0	...	25 0	...

Dated 16th November 1883.

From—Messrs. GRAHAM and Co., General Agents, London and Lancashire Life Assurance Company for India, &c.,

To—The Collector of Calcutta.

With reference to your office memorandum No. 280, dated 20th September last, we now beg to hand you statement showing amount of Life, Fire, and Marine business done by us in the respective departments for the year 1882.

Statement of Life, Fire and Marine business for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty on original policies.	Amount of stamp duty paid on policies for re-insurances.
			Rs.				Rs. A. P.		Rs. A.	
Life ...	17	...	99,000	...	1 year	Whole life	3,486 4 5	...	37 2	...
Fire ...	24	...	16,52,000	...	10 days	12 months	4,383 10 2	...	636 6	...
Marine ...	53	...	3,22,757	...	...	...	1,479 15 3	...	86 10	...

Dated 7th November 1883.

From—Messrs. ANDREW YULE and Co., Agents, Guardian Assurance Company,

To—The Collector of Calcutta.

In reply to your letter No. 272, dated 20th September last, we note at foot particulars as insurances, &c., asked for therein.

We may mention that we do not accept any greater amount on any risk than is allowed by the Head Office, and consequently do not require to re-insure with other offices. This we do chiefly because re-insurance of any amount over limits would entail in almost every instance the payment of stamp duty to the re-insuring company, which would be a loss to the Guardian. We may also add that of the amount insured nearly two-thirds were on account of re-insurances granted to other offices.

GUARDIAN ASSURANCE COMPANY.

Fire Department.

Insurance policies granted in 1882		57
Re-insurance		*Nil.*
Amount of original insurances (including re-insurance to other Companies)	Rs.	11,27,000
Minimum period of insurance		1 month.
Maximum ditto		months.
Premium on amount insured	Rs,	6,900 1 11
Amount of stamp duty	"	424 8 0
Ditto on re-insurance policies	"	*Nil.*

Dated 8th November 1883.

From—Messrs. SCHOENE KILBURN and Co, Agents, London and Provincial Marine Insurance Company, Limited,

To—The Collector of Calcutta.

In reply to your No. 277, dated 20th September last, relating to the amendment of the Stamp law, we beg to hand you overleaf the approximate of the figures asked for.

Year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.	Rs.			Rs.	Rs.	Rs. A.	
Marine ...	122	None (Renewals)	8,14,000	None (Renewals)	...	...	6,374	None (Renewals)	306 12	None.
Fire ...	27	4	5,39,000	90,000	1 month	12 months	3,575	920	202 0	Renewal

Dated 15th November 1883.

From—Messrs. ERNSTHAUSEN, OESTERLEY and Co., Agents, Chinese Insurance Co. Ld., and Trans-Atlantic Marine Insurance Company of Berlin,

To—The Collector of Calcutta.

Adverting to your letter No. 281, we beg to enclose herewith statements of the Marine Insurance Companies for which we are Agents—

Statement of the Chinese Insurance Company, Limited, for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premia received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A.				Rs. A. P.		Rs. A.	
Marine ...	2,271	*Nil.*	95,03,612 12	*Nil.*	Depends upon the duration of the voyage.	Depends upon the duration of the voyages.	82,490 9 6	*Nil.*	2,694 12	*Nil.*

Statement of the Trans-Atlantic Marine Insurance Company of Berlin for the year 1882.

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an Insurance was effected.	Maximum period for which an insurance was effected.	Amount of premia received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.				Rs. A. P.		Rs. A.	
Marine ...	137	*Nil*	8,20,460	*Nil.*	Depends upon the duration of the voyage.	Depends upon the duration of the voyage.	8,662 6 9	*Nil.*	224 14	*Nil.*

Dated 5th November 1883.

From—Messrs. ERNSTHAUSEN AND OESTERLEY, Agents,

To—The Collector of Calcutta.

Adverting to your letter No. 281 of 20th September last, we beg to enclose statements of the Trans-Atlantic Fire Insurance Company, Limited, of Hamburgh, and Colonial Sea and Fire Insurances Company, Limited, of Batavia.

Trans-Atlantic Fire Insurance Company, Limited, of Hamburgh, 1882.

Nature of insurance ...	... Fire.
Number of original insurances in the last year ...	... 34.
,, of re-insurances in the last year ...	... None.
Amount of original insurances ...	... Rs. 7,68,010.
,, of re-insurances ...	... None.
Minimum period for which an insurance was effected ...	... 10 days.
Maximum ditto ditto ...	1 year and 60 days.
	Rs a. p.
Amount of premium received on original insurances ...	... 3,536 4 4
,, of ,, paid in effecting re-insurances ...	... None.
,, of stamp duty paid on original policies ...	... 288 0 3
,, of duty paid on policies of re-insurance ...	... None.

Colonial Sea and Fire Insurance Company, Limited, of Batavia, 1882.

Nature of insurance ...	... Fire.
Number of original insurances in the last year ...	... 5
,, of re-insurances in the last year ...	... None.
Amount of original insurances ...	... Rs. 1,84,000
,, of re-insurances ...	... None.
Minimum period for which an insurance was effected ...	... 1 month.
Maximum ditto ditto ...	... 1 year.
	Rs a. p.
Amount of premium received on original insurances ...	... 859 9 0
,, of ,, paid in effecting re-insurances ...	... None.
,, of stamp duty paid on original policies ...	... 69 0 0
,, of duty paid on policies of re-insurances ...	... None.

No. 279, dated 20th September 1883.

From—G. M. GOODRICKE, Esquire, Collector of Calcutta,

To—Messrs. Struthers & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp Law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs.				*Rs. a. p.*		*Rs. a. p.*	
Marine ...	...	...	...	...	...	...	...	...	...	...
Fire ...	32	...	3,77,000	...	15 days	1 year 9 months	3,431 13 0	...	142 2 0	...
Life ...	...	...	...	...	...	...	...	...	...	...
Other policies ...	...	..	...	...	...	...	...	...	...	...

Dated 13th November 1883.

From—Messrs. DUNCAN BROTHERS & Co., Agents, General Fire Assurance Company,

To—The Collector of Calcutta.

WE have the honor to return your No. 270 of 30th September, with the particulars required duly filled in as desired.

No. 270, dated 20th September 1883.

From—G. M. GOODRICKE, Esq., Collector of Calcutta,

To—Messrs. DUNCAN BROTHERS & Co.

WITH reference to your memorial to the Board of Revenue, praying for an amendment of the Stamp Law regarding stamp duty on policies of insurance, I have the honor to request that you will be so good as to inform me, for report to the Board, of the following particulars as soon as possible :—

NATURE OF INSURANCE.	Number of original insurances in the last year.	Number of re-insurances in the last year.	Amount of original insurances.	Amount of re-insurances.	Minimum period for which an insurance was effected.	Maximum period for which an insurance was effected.	Amount of premium received on original insurances.	Amount of premium paid in effecting re-insurances.	Amount of stamp duty paid on original policies.	Amount of duty paid on policies for re-insurances.
			Rs. A.	Rs. A.			Rs. A. P.	Rs. A.	Rs. A.	Rs. A.
Marine	...	...	...	...	None for year 1882.		...	...	...	..
Fire	29	...	2,50,900 0	10,000 0	1 month.	1 year.	1,753 8 11	63 12	93 5	3 12
Life	...	...	...	...	None.		...	...	...	...
Other policies ...	...	...	...	...	None.		...	...	...	...

No. 1289, dated 2nd April 1884.

From—C. MACAULAY, Esq., Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Board of Revenue, Lower Provinces.

I AM directed to acknowledge the receipt of your letter No. 83 B., dated the 8th February last, with which is forwarded a memorial from the Agents of certain Insurance Offices in Calcutta praying for an amendment of the Indian Stamp Act I. of 1879, by fixing a uniform duty on all insurances and re-insurances other than life and marine insurances.

2. The memorialists contend that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. It is pointed out by way of illustration that on an insurance against fire for one year for a lakh of rupees a premium of Rs.250 would be received, the stamp duty being Rs. 37-8 while on an insurance for the same sum for one month, the premium for which would be Rs. 62-8 the same duty would be payable. Again, on an insurance for life for a lakh of rupees at the age of 30, the annual premium would Rs. 3,500, the duty still being Rs. 37-8. It is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, and it seems to the Lieutenant-Governor to be questionable whether they should be taxed equally. It will be seen from the returns submitted by the various Companies that, as a rule, the maximum term for which fire policies are given is one year, while the minimum is generally ten days. It has been ascertained that the practice is to treat fire insurance as strictly terminable contracts, running for one year only, and ceasing at the end of that period unless renewed by the payment of a fresh premium. There is this distinction between fire and life insurances, that, whereas the latter usually run on during the life of the assured, the only condition being the payment of the premium, the former may be terminated by the Insurance Company at pleasure on the termination of the yearly (or other) period for which each premium is paid. In other words, the Insurance Companies are not bound to renew fire policies beyond the period for which the original or any subsequent premium has been paid. The Lieutenant-Governor is therefore inclined to think that, as there is a radical difference between fire and life policies in this respect, they should not be mixed up together for the purposes of the Stamp Law. There does not seem to be any objection to the existing provisions of the Stamp Law so far as relates to life insurances, but in the case of fire insurances it would appear to be more equitable to take the duration of the policy into account. This might perhaps be done most simply by making the duty proportionate, not to the amount of the *policy*, but to the amount

of the *premium*. In fixing the amount of the premium, the Insurance Companies of course take the duration of the insurance into account. The Lieutenant-Governor desires to be favored with the opinion of the Board on this suggestion.

3. The memorialists also complain that re-insurances are under the law treated as if they were entirely new insurances, and are made to pay the full duty. What is meant by the term "re-insurance," or more properly speaking "sub-insurance," is, as explained by the memorialists, the practice by which a single Insurance Company is enabled to divide a large risk with a number of other Companies. If Company A. issues a policy for 10 lakhs of rupees, it seems to be the invariable custom to take from other Companies B., C., D., &c., sub-insurances on portions of the amount to cover and minimize the risk. In England and on the Continent, and in America, where the duty on an original insurance is nominal, there is no hardship in requiring the full duty to be paid on each such sub-insurance. In India, however, the duty is substantial, and the memorialists urge, with some show of reason, that it is inequitable to impose it afresh whenever a re-insurance is effected. Before, however, forming any definite conclusion on this point, the Lieutenant-Governor desires to be furnished with fuller information regarding the system of transfers and sub-division of risks by Insurance Companies.

4. There is another point which has been brought to the notice of Government. Since fire policies are virtually contracts for one year only, with the option of renewal, it would seem to follow that each renewal is tantamount to a new transaction, and may fairly be taxed accordingly. There should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. The advantage of this course would be that it would prevent what seems to be a fraud on the revenue, which appears to be very prevalent now. In consequence of the severity of the duty, every effort is, it is understood, made by Insurance Companies to prevent a policy from lapsing. Hence the custom has arisen of transferring policies not only from one firm to another, but also, there is reason to believe, from one set of goods or buildings to another. Thus if A. insures a jute press at Naraingunge with a certain Company, it is possible for him (of course with the consent of the latter) to transfer the same policy to a rice mill at Rangoon which may belong to some one else altogether. The two transactions are really quite distinct, and should be taxed separately with stamp duty. Did the law require each renewal of a policy to pay the same stamp duty as the original policy, the temptation to defraud the revenue in this manner would be removed.

5. The Board, in submitting the memorial, remark that, "whilst maintaining the principle of an *ad valorem* stamp duty," they "would alter the law so as to allow the duration of risk in policies other than life assurances to be taken into consideration," and "that some modification should be made in respect of the stamp duty on sub-insurances." In view of the importance of the question, the Lieutenant-Governor would wish to be favored with express proposals embodying explicitly the views of the Board on the subject of the stamp duties to be levied on policies of insurance.

6. The memorial and connected papers received with you letter are herewith returned for reference.

No. 638½B., dated 20th September 1884.

From—C. E. BUCKLAND, Esquire, Offg. Secretary to the Board of Revenue, Lower Provinces,
To—The Secretary to the Government of Bengal, Financial Department.

I AM directed to acknowledge receipt of your letter No. 1289, dated 2nd April last, returning for further report a memorial from the Agents of certain Insurance Offices in Calcutta, praying for an amendment of the Indian Stamp Act I. of 1879 by fixing one uniform duty on all insurances and re-insurances other than Life or Marine Insurances.

2. The Board have made enquiries and have consulted the Commissioner of the Presidency Division and the Collector of Calcutta on the subject. A copy of their reports is enclosed, and I am now to submit, for the consideration of Government, the following proposals in respect of the stamp duties to be levied on policies of insurance.

The subject of insurance is one of which the Board have no special experience, so that they would suggest further ventilation of these proposals by publication or otherwise before they are finally adopted.

3. Taking, first, Life and Marine Insurances, the Board see no reason for recommending any change in the stamp duties on these policies as now levied in accordance with Article 49 (*b*) of Schedule I. of the Indian Stamp Act. They understand that no real objection exists against the present charges. A life policy is not a contract terminable at the end of each year, though it depends upon a yearly premium for existence; but it is one which in the large

majority of cases lasts for many years, and on the present scale of Indian life-rates the Companies can well afford to pay the existing duty: moreover, the charge is one contemplated and paid by the Companies, and does not fall upon the general insuring public. Against the duties on Marine Insurances also the Board are informed that no objections are raised. The stamp, they believe, is willingly paid by the assured according to universal custom, both in India and in England. Again, so far as Time Marine policies are concerned, there is no need for any alteration, because the amount of Time Marine business is infinitesimal, and consists of a few native-owned vessels trading from Calcutta, and steam-launches plying on the river Hooghly. With a very few exceptions, every Marine Company in Calcutta is, they believe, forbidden to insure hulls (*i.e.*, Time risks) at any price whatever; and it is impossible to insure more than about £5,000 on a vessel for this reason.

4. In respect of fire policies, there are several points for determination, which will be dealt with successively. The maximum period for which fire policies are given is usually one year, so that yearly policies may first be considered. It has been suggested that, if the principle of an *ad valorem* duty is to be maintained, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy; and Mr. Sterndale suggests that a rate of 1 per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policy requires the same duty as the original, whether the renewal is effected by endorsement on the old policy or by the issue of a new policy. The question of stamp-duties on renewals will be dealt with further on. With respect to the proposed *ad valorem* duty of 1 per cent. on the premium, it has been brought to the Board's notice that whereas at first sight the change seems to be a great concession, it will in application be found to be inequitable and to press most heavily on the highly-rated risks which can least afford to pay. At present the stamp-duty is regulated according to the amount insured, regardless of the nature of the risk: the proposed change entails a consideration of the nature of the risk, that is, as to whether it is low or high rated. The largest insured interest in Calcutta is represented by piece-goods and other non-hazardous goods and produce, the rate for which is a ½ per cent. This may fairly be taken as the lowest rate, as house property and furniture are hardly ever ensured. The rate of insurance actually charged in practice for jute presses is per 5 cent., the highest rate in force. According to the proposed principle of stamp duty *ad valorem* of 1 per cent. on the premium, a policy for—

> Rs. 1,00,000 on piece-goods at a ½ per cent. would pay Rs. 500 premium and Rs. 5 stamp duty.
> Rs. 1,00,000 on a jute press at 5 per cent. would pay Rs. 5,000 premium and Rs. 50 stamp duty.

a result which is thought unreasonable, the amount insured being the same in both cases. It is pointed out that the shareholders in a jute press, an industrial concern, already feel the very heavy rate of the fire premium, *viz.*, Rs. 37-8-0, and can ill-afford to pay the higher stamp duty of Rs. 50 for a lakh of rupees insured. It must, moreover, be borne in mind that if the principle of an *ad valorem* duty on the premium is adopted, the proceeds of this form of stamp duty will depend upon the rates charged by the offices which are more likely to be lowered than to be raised. It has also been represented to the Board that the charge would be inequitable: there are certain insurance offices bound by what are called the tariff rates fixed by the Fire Association in London, and the offices which are not so bound would pay less for their stamps than those which are, for instance—

> At tariff charges at a ½ per cent. on piece-goods on Rs. 1,00,000, the premium would be Rs. 500 and the stamp duty Rs. 5.
>
> At non-tariff charges at 6 annas per cent. on piece-goods on Rs. 1,00,000, the premium would be Rs. 375 and stamp duty Rs. 3-12.

The Board are informed that most fire risks are subject to a cash discount of 15 per cent. so that if the proposed change is introduced, it would have to be decided whether the stamp duty should be levied on the gross or the nett premium.

5. It has been stated to the Board that up to the 1st June last, the Insurance Companies paid the stamp on yearly policies themselves, charging the assured only for the stamps on insurances for short periods, but since that date all stamps whatever have been charged to the assured,—*See* Section 29 of the Indian Stamp Act. Therefore it would appear that the interests of the public and not of the Companies should be considered.

6. Under these circumstances the Board are disposed to recommend reconsideration of the principle of an *ad valorem* stamp duty on insurance policies. They think it very desirable that the rates on large amounts should not be so prohibitive as to induce owners of large properties to insure elsewhere than in India. A reduction of the rate on large amounts would induce further business as well as prevent its leaving the country. It has been suggested to

the Board that a fair way of settling the stamp duty is to charge at fixed rates for a certain minimum amount insured. They would therefore suggest for consideration the following graduated scale:—

On a policy of—		Stamp duty of—		
Rs.	Rs.	Rs.	a.	p.
1,000 to	5,000	5	0	0
5,000 „	10,000	7	8	0
10,000 „	25,000	10	0	0
25,000 „	50,000	12	8	0
50,000 „	75,000	15	0	0
75,000 „	1,00,000	20	0	0
1,00,000 „	1,05,000	25	0	0
1,05,000 „	1,10,000	27	8	0
	and so on, &c.			

the present rate being at 6 annas per Rs. 1,000

Rs.	Rs.	a.	p.
1,000	0	6	0
5,000	1	14	0
10,000	3	12	0
25,000	9	6	0
50,000	18	12	0
75,000	28	2	0
1,00,000	37	8	0
1,05,000	39	6	0
1,10,000	41	4	0
and so on.	&c.	&c.	

A comparison of the two scales will show that on insurances up to Rs. 25,000 the change would be a gain to Government, and the addition of a duty on renewals as proposed in paragraph 9 would give compensation for the reduction of the rate on large amounts.

7. Mr. Sterndale's report shows the proportionate premia charged by the Insurance Offices on policies for short period insurances, and it has been suggested to the Board that the stamp duty on short period risks should be levied in the same ratio as the premium. Thus the stamp duty for a policy for—

One month should be	¼
Three months ditto	½
Six ditto ditto	¾

of the duty for a year, and so on. The Board support this suggestion.

8. The question of re-insurance or sub-insurance has been fully treated by Mr. Sterndale in reporting on the system of transfers and sub-division of risks which obtains among the Insurance Companies. The Board entirely concur in his view that the principal instrument between the insurer and the insured should be the only one chargeable with the full rate of duty on the scales already suggested, and that on each of the subsidiary transactions between the several Insurance Offices, in order to carry out the main transaction, it will be sufficient to require a payment of one rupee on any amount sub-insured. This concession, the Board have reason to believe, would be exceedingly popular.

9. The question of the stamp duty to be levied on renewals of policies is one of great importance. It has been represented that if Government insist on levying the full stamp duty on each renewal, insurance business will be driven out of the country to England, where, it is asserted, already a very considerable amount has been placed. It may be admitted that each renewal of a policy is in theory tantamount to a new transaction, and may fairly be taxed accordingly, so that there should be no hardship in levying on each renewal of a fire policy the same stamp duty as on the original policy. But the fact is that no stamp duty on renewals has hitherto been paid; the currency of the policy has simply been prolonged by payment of a further premium by mutual agreement for a further period. It can therefore be easily understood that the Insurance Companies, as Mr. Sterndale reports, would be very averse to the payment of the same stamp duty on each renewal of a policy as on the original policy. His proposal to charge stamp duty of 1 per cent. *ad valorem* on the premium, and again the full rate on each renewal, would compare with the present stamp duty as follows:—

Present.—The stamp duty on piece-goods insured for Rs. 1,00,000 at ½ per cent. for a premium of Rs. 500 is Rs. 37-8-0.

Proposed.—The stamp duty on the same goods for the same amount would be Rs. 5 a year, and it would take 7½ years for the stamp duty on renewals to each the amount now levied.

But if a stamp duty of Rs. 5 be charged for each yearly renewal according to the graduated scale of stamp duties suggested in paragraph 6, Government would in 7½ years receive on a policy for Rs. 1,00,000—

	Rs.	A.	P.
For the first year	20	0	0
Renewal fee for 6½ years	32	8	0
	52	8	0

instead of Rs. 37-8 in 7½ years.

It would be desirable also to draw up a graduated scale of stamp duties on renewals following the charges on original insurances with reference to the amounts insured, thus (see paragraph 6):—

Original Stamp duty. Rs. A. P.	*Stamp duty on renewal.* Rs.
5 0 0 / 7 8 0	1
10 0 0	2
12 8 0	3
15 0 0	4
20 0 0	5
25 0 0 / 27 8 0	6
and so on.	

These renewal stamp duties not having been previously charged will be so much clear profit and will go a long way to make up for the reduction of the original charge on larger amounts insured. The principle will be that of levying a comparatively small duty on a large number of constantly repeated transactions. It will be necessary to provide that no policy is valid on which the stamp duty for renewal has not been paid.

10. With respect to transfers of policies, the Board see no objection to such transfers as are ordinarily effected, as Mr. Sterndale describes, by endorsement inscribed on the policy, and they would invite attention to the passoge in which he states that such a transfer as the hypothetical case put in your letter, though no doubt possible, is in practice unknown and improbable, and under certain circumstances impossible. The Board are informed that interests stand distinct for fire insurances, *i.e.*, non-hazardous goods, jute mills, jute presses, jute in godowns, cotton mills, &c., &c., all stand separately, and the transfer of a policy from one to any other is never made. A policy on piece-goods is sometimes endorsed to cover a like interest in another godown, but policies on mills or presses cannot be transferred to cover piece-goods or *vice versâ*, for the ownership and interest are absolutely and entirely distinct. There is therefore no need for such a duty, and the imposition of it would probably be regarded as being nearly vexatious, and would confer no material benefit upon Government. It is said that it would encourage what are termed 'blanket' policies, *i.e.*, one policy for one premium covering more than one godown; it would tend to increase rates, to promote difficulty and discontent in the settlement of losses, and to encourage fraudulent claims.

11. The memorial and the connected papers received with the orders of Government under acknowledgment are herewith re-submitted.

No. 110 R. S., dated 25th August 1884.

From—A SMITH, Esq., Officiating Commissioner, Presidency Division,

To—The Secretary to the Board of Revenue, Lower Provinces.

WITH reference to your No. 223 B. of the 23rd April last, I have the honor to enclose copy of a report, No. 47 R. S. of the 19th July, from the Collector of Calcutta.

2. I regret the delay that has occurred in dealing with this matter. Mr. Sterndale has explained the delay that occurred with him, and the further delay in my own office has been caused by the conference on the Tenancy Bill: the heavy work there always is at this season in connection with the various annual reports and returns and my visit to Jessore, Khulna, and Ranaghat with the Lieutenant-Governor.

3. Mr. Sterndale's report is very full. He shows how a system of taxing on the premium would work. It is obvious that the results will be very different from those given by the present system: the stamp for an insurance of a lakh of rupees for one year for a private dwelling-house in Calcutta is Rs. 37-8 or at the rate of 15 per cent. If, however, that be applied to the high premium on an insurance of a jute press for the same amount, the stamp duty may be as much as Rs. 900. Mr. Sterndale considers, and I think very justly, that a charge so high as this would tend to drive insurance transactions out of India. It seems to me on insurances for short terms the correct principle is to assess the stamp on the premium which is fixed with reference to the amount to be paid if the amount of the insurance should have and the chance of its having to be paid. Mr. Sterndale proposes the adoption of a rate of one per cent. This would give a stamp of Rs. 2-8 on the insurance of the private dwelling-house and a maximum stamp of Rs. 60 on that of the jute press referred to. Where insurances are renewed, the stamp would be required, or at all events a stamp at the same rate on the premium.

4. Where insurances are effected for a longer period than a year, it would perhaps be practicable to make some difference in the charge, as is done in the case of leases at article 39, schedule I, of the Stamp Act.

5. Mr. Sterndale's letter gives a very clear account of the system of re-insurance or sub-insurance. Mr. Sterndale thinks that the instruments effecting such re-insurances are analogous to the instruments dealt with in section 6 of the Stamp Act. This is not strictly the case, for the deeds refer to entirely new agreements between different parties. I think, however, that it would be reasonable to allow a very reduced and indeed almost a nominal rate of duty on such sub-insurances.

No. 47 R.S., dated 19th July 1884.

From—R. C. STERNDALE, Esq., Officiating Collector of Calcutta,
To—The Commissioner of the Presidency Division.

I HAVE the honor to acknowledge the receipt of your memorandum No. 15 R. S., dated the 15th May 1884, covering Government letter No. 1259 S., dated 2nd April 1884, regarding the memorial of the insurance companies praying for a reduction of the stamp duties charged under Act I of 1879 on fire insurances policies, and especially on re-insurances, asking for certain further information and for proposals in regard to the stamp duties to be levied in future on such policies.

2. I regret the delay that has occurred in submitting this reply, but as I only took over charge of this office on the date of your letter, the matter escaped my notice till recently, and the subject was one with which I was necessarily unfamiliar, and I had to make enquiries regarding the system of re-insurance, renewal, and transfer of policies, and the practice followed by the Calcutta insurance offices in regard to such transactions. I trust the information I now have to submit may assist in arriving at a satisfactory settlement of the questions at issue.

3. The first question on which I am desired to report is the one referred to in paragraph 2 of the Government letter, *viz.*, the contention of the memorialists that the law recognises no distinction between policies that run for a few days only and those that run for a considerable term of years. The inequity of this has been admitted, and requires no further remarks, but after having fully weighed the reasons and arguments put forward in support of the memorialists' petition for an alteration in the present provision of the Stamp Act and the view expressed by His Honor the Lieutenant-Governor, I think that, it being admitted that these policies are strictly terminable contracts, running for one year only or even for shorter periods, and (as stated in the letter of Government) it is manifest that a policy which will only run for a month is much less valuable than one which runs for several years, the duration of the policy should be taken into account in determining the duty, and if the principle of *advalorem* duty is adhered to, the latter should be calculated on the amount of the premium payable, and not, as at present, on the amount of the policy. It is, however, very difficult to arrive at what would be a fair and equitable rate to be charged on the premium. Taking the rate quoted by the memorialists and referred to by Government as a guide, it would appear that Rs. 37-8 is the amount of stamp duty payable at Re. 0-6-0 per Rs. 1,000 on a policy for one lakh of rupees current for one year; the premium for that amount and that period being Rs. 250, or equal to a rate of 15 per centum on the amount of premium. This appears at first sight not an unreasonable amount, nor do the memorialists complain of it; but, as will be seen from the following facts and figures, it is entirely delusive, and, if followed, would result in the imposition of a prohibitive rate of duty. The memorialists have omitted to point out that Rs. 250 on one lakh of rupees for one year represents the very *lowest* class of insurance on private dwelling-houses in

Calcutta at ¼ per cent., a class of insurance which in fact is hardly ever effected. The principal classes of risks in Bengal and the rates per cent. per annum furnished by one of the principal offices are as follows:—

Memorandum of rates of fire insurance on principal Classes of risks in Bengal in July 1884.

Risks.	*Rate per cent. per annum.*
Private dwelling-houses in Calcutta ...	¼
" " in mofussil ...	½ to 1½
Hotels ...	1 " 2
Godowns, non-hazardous ...	½
" for cotton ...	1 to 2½
" for jute and jute presses ...	2½ " 6
Jute mills ...	¾ " 3¾
Cotton mills ...	¾ " 3½
Gunning factories ...	2½
Teak houses ...	3 to 4

It will be seen that a rate of 15 per cent. on a lakh of rupees yielding premium Rs. 250 at ¼ per cent. and stamp duty Rs. 37-8 would, on the same amount in the highest class, *viz.*, 6 per cent., give premium Rs. 6.000 and stamp duty Rs. 900, while on an average rate 3 per cent. it would give premium Rs. 3,000 and stamp duty Rs. 450. I think I am justified, therefore, in saying that such a rate would be prohibitive, and would, I am convinced, put an end to fire insurance in this country.

4. The existing rates of stamp duty are, I am assured, already inducing owners of large properties to insure in England, where the stamp duty on fire policies is nominal, instead of in this country. This will be the better understood from the fact that the insurance companies here will not now pay the stamp duty, which has to be paid by the insured in addition to the premium. I offer a suggestion as to the rate to be levied with some diffidence, because the data at my command are hardly sufficient to base any calculation upon as to results, but taking the following figures obtained from one of the principal offices as a guide and taking into consideration the information I have been able to gather from careful enquiries, I am of opinion that a rate of 1 per cent. on the amount of the premium would be a fair charge, it being understood that each renewal of policies requires the same stamp duty as the original, whether effected by endorsement on the old policy or by issue of a new policy. This the insurance companies are very averse to, but I think they are fairly liable. This will of course obviate any risk of the revenue being defrauded in the manner referred to in the Government letter. There is not, however, so much temptation to do this as seems to be thought so far as renewal of short policies is concerned, that is to say, there is no temptation to insure for shorter periods than one year with a view to avoid stamp duty. The tariff by which the business of the companies is regulated discourages short period insurances; this will be apparent from the following scale:—

Annual premium.	Six months.	Four months.	Three months.	Two months.	One month.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
100 0 0	75 0 0	62 8 0	50 0 0	37 8 0	25 0 0

So that it is cheaper in the end to insure for the longer period unless the insured is certain of getting his goods out of hand within the term for which he takes out his initial policy. A policy for three months renewed for three months more bears the same premium as a policy for one year, and a six-months' policy renewed for three months costs 25 per cent. more.

5. If my suggestion be accepted, some slight modification of clause (*b*), article 49 of schedule I., Act I. of 1879, will be necessary. After the words "other insurance" the words "except fire insurance" would have to be added, and an additional clause (*c*) inserted, "fire insurance 1 per cent. on the premium payable, whether on issue or renewal of policy."

6. With reference to the question of re-insurance in regard to which further information is desired, it is, as has been stated by the memorialists, the practice for insurance companies to grant policies for large sums and to reduce their own risks by re-insuring or dividing the risk with other offices; most offices in fact are restricted to a certain fixed maximum in regard to certain classes of risks.

7. In fire insurance this re-insurance is effected either singly or by what is called "treaty." In the first case an office A may accept a risk of Rs. 5,00,000 upon a mill, but its own limit, *viz.*, the amount it is allowed to accept or retain, is Rs. 1,00,000; there is therefore

a balance of Rs. 4,00,000 to provide for. A sends round to other offices B, C, D, and E, with a description of the property, risks, &c., and offers them a proportion of the insurance. If approved by them a "*take note*," or as it is called in Calcutta, a "letter of cover," is issued, by which these offices undertake their proportionate parts of the original company's liability. This is followed by a properly executed guarantee, and a copy of the original or A company's policy is issued to the several re-insuring offices. A is therefore the office solely liable to the mill-owner for Rs. 5,00,000 in the event of loss, and A adjusts and pays the claim, B, C, D, and E paying their respective quotas to A on production of the discharge and the papers relating to the claim and its adjustment. Re-insurance by "treaty" is somewhat different. A, an insurance company, being desirous of transacting business abroad, will make arrangements with companies B, C, D, and E that they will accept a certain share of every risk undertaken by A's representatives, allowing so much per cent. for commission and expenses, and this system of re-insurance is not, I am informed, in operation in Calcutta, but the first system is in constant operation. This practice of re-insuring is a great convenience and advantage to the public, as an owner of valuable property can thus without difficulty effect a substantial insurance on his property, with but one premium to pay and one company to look to instead of a number.

8. The Secretary to the "Queen" Insurance Company has favored me with a note on this subject, which so clearly illustrates the system of re-insurance that I beg to quote it—

"Of course the whole business of insurance is founded on the principle of distribution, heavy losses by fire in individual cases being thus borne by a larger number of persons.

"Re-insurance is merely a development of this principle. An insurance company determines how much it should be prepared to lose on a particular risk (or a particular class of risk), and makes its re-insurance arrangements accordingly.

"Take for instance the insurance of country mansions at home; their value with the contents often amount to £100,000. Of course it would be competent to the office to say—We will not take a larger sum than £10,000 on any one of these risks. If you want to insure your house for £100,000, you must effect the balance elsewhere. All we can grant you a policy for is £10.000; but the disadvantage and inconvenience of such a course is sufficiently obvious. In the first place, the would-be insurer would have to find out a sufficient number of offices to effect his insurance piecemeal: each office would have its own notion of a proper limit Here he would be able to place £5,000, there £7,000, there £8,000, and so on, and in case of a loss he would have ten or twelve different offices to deal with. Indeed, if some of the cases of the large manufacturing concerns are considered, there is at once a *reductio ad absurdum*.

"Cotton-mill risks are at present in much disfavour among the offices, owing to frequent fires. The limits fixed for these risks therefore are low, averaging £5,000, so that where a risk of £300,000 was insured, sixty offices would have to be applied to, were it not for the practice of re-insurance

"Under the present system however, any insurance risk, however large, may be disposed of by two or three or even by one office; all the responsibility and all the trouble of sub-division and re-arrangement is borne by the office that receives the original insurance. If a loss occurs, of course that office is alone accountable to the policy-holder for the amount of the indemnity.

"It will naturally be asked, what consideration is received by the office effecting the re-insurance from the office to which the business is given? In the majority of cases, it is a matter of reciprocity, *i.e.*, offices give business to offices that give business in return, and an equal balance is kept as nearly as possible. In cases where offices cannot make an adequate return for business received, a certain amount is paid by them, which varies according to the nature of the agreement entered into by the Boards of Directors on either side."

9. It is apparent therefore that in the transfer of portions of the risk from one office to another commonly called re-insurance, there is but one transaction between the insurer and the insured, although there are subsidiary transactions between the several insurance offices in order to the carrying out of the main transaction. The original insurance office receives the full premium payable on the total value of the insurance, and consequently takes the full risk and responsibility in case of loss, and the full stamp duty is paid on the principal instrument executed to secure this end. It appears to me that the first insurance and the re-insurance are in their characters analogous to the class of instruments referred to in section 6 of the Indian Stamp Act, where it is laid down that where more than one instrument is required to complete a transaction (in the case of any sale, lease, mortgage, or settlement), the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of Re. 1 instead of the duty (if any) prescribed for it in that schedule.

10. In the case of a policy of insurance executed in duplicate, the duty is divided between the original and the duplicate, thus indicating that the principle of the stamp law is to impose *ad valorem* duty only once in respect of a particular transaction; and in this view I think it is reasonable to hold that each re-insurance is but a part of one transaction, *viz.*, the securing for the payment of one premium of one indemnity in case of accident to the property insured, and under these circumstances I would suggest that, as in the case of the "other instruments" referred to in section 6, each policy of re-insurance be subjected to a payment of Re. 1, the full *ad valorem* duty having been levied on the "principal instrument," *viz.*, the original policy, on the scale suggested in paragraph 4.

11. With regard to paragraph 4 of the Government letter, there can, I think, be doubt that each renewal of a terminable policy is tantamount to a new insurance, and if the proposal made in paragraph 4 be accepted, *viz.*, that the duty shall be calculated on the amount of the premium payable instead of, as at present, on the amount of the sum insured, every renewal must be so treated. With reference to the remarks contained in the same paragraph, I would, however, point out that this could not prevent the *transfer of policies.* Such transfers are, I understand, ordinarily effected by endorsement inscribed on the policy; in this way the interest may be changed from one person to another, as in the case of goods insured changing hands on the removal of the insured goods from one building to another; fresh elements of risk may be admitted or warranties contained in the body of the policy expunged, the amounts insured may be redistributed over the different items covered; all these are matters of arrangement between the insurer and the insured, and are covered by simple endorsement on the document by an authorised representative of the ensuring company, and on such endorsements no stamp duty is leviable. I cannot find, however, that such transfers as represented by the hypothetical case put, *viz*, the transfer of a policy effected by A on a jute press at Naraingunge to a rice mill, the property of B., at Rangoon, are ever effected. It is no doubt *possible*, but in practice it is unknown, and it is not probable, and as regards transfer of risk not only from one building insured under one class to another insured under another class, and where, as suggested, the persons insured are different, it is impossible.

RESOLUTION.—In the papers above read the expediency of altering the provisions of the Stamp Act of 1879 regarding the stamp duty on policies of insurance against loss by fire is discussed.

2. Objection has been taken to the existing law on two grounds :—

(1) that policies of re-insurance, by which the office which has accepted a risk transfers a portion of the risk to another office, are liable to duty at the same rate as the original policy of insurance ; and

(2) that the duty is independent of the period during which a policy continues in operation and of the amount of the premium paid.

3. The Honorable the President in Council is of opinion that it is inexpedient to levy stamp duty on a policy of re-insurance against loss by fire at the same rate as on the original policy, and considers that a policy of re-insurance should be liable only to a low fixed duty. He has accordingly, by notification of this date, reduced the duty on such policies to one rupee.

4. With regard to the second question, the Honorable the President in Council, as at present advised, is prepared to accept the proposals of the Government of Bengal for the amendment of the law if the difficulties in levying the stamp duty on renewals can be obviated. Those proposals are that, while the duty on a policy of insurance against loss by fire for a year or any longer period should remain unaltered, and while no duty should be levied on the renewal of a policy which has paid the duty due on a policy running for a year,

(*a*) the duty on a policy for—

One month or less should be	¼
More than one month but not more than three	½
" three but not more than six	¾

of the duty on a policy for a year; and

(*b*) the stamp duty on renewals should be same as on the original insurance, provided that where the period of an original insurance together with any subsequent renewals shall exceed one year, no stamp duty shall be payable in respect of the excess.

5. The President in Council desires that these proposals should be placed before the public and opinions invited.

ORDERED, that the foregoing Resolution be published in the *Gazette of India*, and that copies be forwarded to all Local Governments for consideration and opinion.

D. BARBOUR,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 20TH MARCH 1886.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 19th March 1886.

No. 6.—His Excellency the Governor-General, under the authority vested in him by the Statute 24 and 25 Vic., cap. 67, section 10, has been pleased to nominate Colonel William George Davies, C.S.I., Financial Commissioner, Punjab, to be an Additional Member of the Council of the Governor-General for the purpose of making laws and regulations.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATION.—ESTABLISHMENTS.

Calcutta, the 15th March 1886.

No. 88.—Mr. J. W. Macnabb is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 26th March 1886, or such other date on which he may sail from India.

A. P. MACDONNELL,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 19th March 1886.

APPOINTMENTS.

No. 170.—MEDICAL DEPARTMENT—

Brigade-Surgeon C. J. J. Jackson, M.D., to be Deputy Surgeon-General, with temporary rank, during the absence on leave of Deputy Surgeon-General A. J. Dale, M.B. Dated 4th March 1886.

No. 171.—PUNJAB FRONTIER FORCE—

2nd Punjab Cavalry.

Lieutenant Jenkins Jones, Welsh Regiment, a probationer for the Bombay Staff Corps, to be Officiating Squadron Officer, on probation, in the vacancy caused by the appointment of Major E. A. Money to the Queen's Own Corps of Guides. Dated the 11th February 1886.

5th Punjab Cavalry.

No. 172.—The following direct appointment is made, with effect from the 12th October, 1885 :—

Sohan Singh, to be Jemadar.

FURLOUGH AND LEAVE.

No. 174.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

* * * * * * * *

Deputy Surgeon-General A. J. Dale, M.B., (m. c.) for 130 days,—the period up to 30th June 1886, under article 814, and the remainder under article 253, Army Regulations, India, Volume I, Part I.

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LONDON GAZETTE.

No. 178.—The following extracts are published for general information :—

"London Gazette," dated the 16th February 1886, page 747.

INDIA OFFICE, 16TH FEBRUARY 1886.

The Queen has approved of the following promotions of officers of the Staff Corps and Indian Military Forces made by the Governments in India :—

BENGAL STAFF CORPS.

To be Majors.

* * * * * * * *

Captain and Brevet-Major David Stanley Cuninghame. Dated 1st December 1885.

* * * * * * * *

Captain Andrew Kennedy Macpherson. Dated 19th December 1885.

To be Captains.

* * * * * * * *

Lieutenant Alfred Robert Martin. Dated 2nd December 1885.

BENGAL INFANTRY.

To be Lieutenant-Colonels.

Major Trevor John Chicheley Plowden, C.I.E. Dated 10th December 1885.

Major and Colonel Francis Eddowes Hastings. Dated 10th December 1885.

* * * * * * * *

Major William Benjamin Aislabie. Dated 20th December 1885.

* * * * * * * *

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

CEMETERY NOTICE.

[Third publication.]

List of monuments in the Lahore Cemetery published with reference to Rule XIX,* Part I of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June 1885 :—

* When a monument needs repairing, the officer in charge of the cemetery should communicate with the friends of the deceased or, when such communication is not possible, advertise three times in the *Gazette of India* and the Gazette of the Province ; and if it falls into a ruinous condition, and no person will undertake to restore it, the ruined monument shall be made level with the ground during the next repairs, and any slab it contained will be placed over the grave in simple masonry, or be inserted in the wall of the cemetery.

Inscription.	*Date.*
Philip Melville	1854
Edward Banker	1854
Large grave. (No name.)	
Pillar on pedestal. (No name.)	
Daniel Sandford	1849
Lieutenant Augustus Thompson	1849
August Thompson	1848
Richard Thompson	1848
Sarah Ann Godwin	1849
John George Bowser	1849
James Ray	1849
Francis Tibbets	1849
Double grave. (No name.)	
Archer	1848
Grave. (No name.)	
Owens	1849
Macnamara	1849
Edith Carter	1849
Elizabeth Read	1848
Ensign Giles	1848
Large grave. (No name.)	
Large grave. (No name.)	
Elizabeth Bodel	1849
Letitia Whitaker	1847
Three upright pillars. (Inscription illegible.)	
Large grave. (Inscription illegible.)	
Juliana Francis Lamb	1850
Large grave. (Inscription illegible.)	
Joseph Travis	1846
Large grave. (Inscription illegible.)	
Frank Montegu Ryves	1850
Harry Robert Ryves	1850
Elizabeth Rees	1850

LAHORE :
The 6th February 1886.

J. F. MONTGOMERY,
Chaplain of Lahore.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, APRIL 1, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 27TH MARCH 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS, &c.

Savings Banks.

Calcutta, the 26th March 1886.

No. 1471.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read again—

Resolution in this Department, No. 33, dated the 4th January 1886.

RESOLUTION.—The Governor-General in Council having decided that the District and the Post Office Savings Banks should be amalgamated, and that the Post Office organisation being more widely spread and more convenient for the public than the Treasury system, the District Savings Banks should be closed and their accounts transferred to the Post Office Savings Banks, it was announced in the Resolution of 4th January 1886 that the Government District Savings Banks would be closed with effect from the 1st April 1886 and their accounts transferred to the Post Office Savings Banks. It is now announced that the Savings Banks at District Treasuries which are managed by the Banks of Madras and Bombay will be closed with effect from the 1st June 1886. Any balances in these Savings Banks on the date of closing will be transferred to the Post Office Savings Banks. From the date of receipt of the present orders no new accounts should be opened in any of the Savings Banks at District Treasuries in the Presidency of Madras or Bombay. Any person wishing to open an account in any of those Banks should be directed to apply to a Post Office Savings Bank. Depositors having accounts in those Banks can, in the interval which will elapse before those banks are closed, apply for the transfer of their accounts to some Post Office Savings Bank under the rules which are now in force for such transfers. The Accountants General, Madras and Bombay, and the Director General of the Post Office are authorised to take measures calculated to encourage voluntary transfers of the above nature.

ORDER.—Ordered that the Resolution be communicated to the Accountants General, Madras and Bombay, and the Director General of the Post Office for information and for the issue of further necessary orders, and to the Comptroller and Auditor General for information.

Ordered also, that the Resolution be published in the *Gazette of India* for general information.

ACCOUNTS, &c.

Public Debt.

The 26th March 1886.

No. 1470.—His Excellency the Governor-General in Council is pleased to declare that Sub-section (1) of Section 7 of the Indian Securities Act, 1886, applies to the following public offices :—

Office of Comptroller and Auditor General.
" Accountants General.
" Comptroller.
" Controller of Military Accounts.
" Accountant General, Military Department.
" Accountant General, Public Works Department.
" Examiners of Public Works Accounts.
" Examiner of Military Works Accounts.
" Examiner of Telegraph Accounts.
" Secretaries to the Government of India.
" Secretaries to Local Governments and Administrations.
" Secretaries to Boards of Revenue.
" Commissioners.
" Collectors, Magistrates, Judges.
" Deputy Commissioners.
" Treasury Officers.
" Directors of Public Instruction.
" Inspectors of Schools.
" Inspectors General of Jails.
" Inspectors General of Registration.
" Inspectors General of Police.
Office of Deputy and Assistant Inspectors General of Police.
" District Superintendents of Police.
" Political Residents.
" Political Agents.
" Commissary-General-in-Chief.
" Commissary-General.
" Executive Commissariat Officers.
" Superintending Engineers.
" Executive Engineers.
" Masters of the Mint.
" Inspector General of Forests.
" Conservators of Forests.
" Deputy Conservators of Forests.
" Director-General of Post Office.
" Postmasters-General and Deputy Postmasters General.
" Directors General of Telegraphs.
" Presiding Officers of Courts and Officers empowered by the Court of Criminal Procedure to require the execution of bonds.

SEPARATE REVENUE.

Assessed Taxes.

Income Tax.

The 25th March 1886.

No. 1448.—In exercise of the powers conferred by section 38 of Act II of 1886, the Governor-General in Council is pleased to rule that the Hindu Family Annuity Fund shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 26th March 1886.

No. 194.—PUNJAB FRONTIER FORCE—

5th Punjab Cavalry.

Lieutenant H. I. E. Palmer, Worcestershire Regiment, Officiating Wing Officer, 43rd Bengal Infantry, on probation, to be Officiating Squadron Officer, on probation. Dated 18th February 1886.

No. 3 (Peshâwar) Mountain Battery.

Lieutenant C. E. Baynes, R.A., to officiate as 3rd Subaltern, *vice* Lieutenant F. A. L. Powell, R.A., appointed to the Ordnance Department. Dated 20th February 1886.

FURLOUGH AND LEAVE.

No. 196.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

* * * * * * * *

Major J. E. P. Mosley, Bengal S. C., Wing Commander, 3rd Sikh Infantry, (p. s.) for one year and 219 days,—312 days under rule VIII, clause 2, and the remaining period under rule IX of the regulations of 1868. (This cancels the furlough granted to him in G. G. O. No. 596 of 1885.)

* * * * * * * *

Surgeon-Major G. C. Ross, (m. c.) for one year, under rules IX and XV of the regulations of 1868.

* * * * * * * *

LONDON GAZETTE.

No. 198.—The following extracts are published for general information :—

* * * * * * * *

"London Gazette," dated the 23*rd February* 1886, *pages* 851 *and* 852.

WAR OFFICE, PALL MALL,
23*rd February* 1886.

* * * * * * * *

INDIA OFFICE, 23RD FEBRUARY 1886.

The Queen has approved of the following admissions to the Staff Corps, made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

* * * * * * * *

Lieutenant Arthur Robert Dick, from the Border Regiment. Dated 29th July 1884, but to rank from 1st July 1881.

No. 203.—PUNJAB FRONTIER FORCE—

(Queen's Own) Corps of Guides.

Duffadar Shah Sowar is promoted to the rank of Jemadar, and will be borne as a supernumerary in that grade until absorbed.

6th Punjab Infantry.

Havildar Sádhu Singh, to be Jemadar, *vice* Jemadar Jowahir Singh, invalided, with effect from the 4th March 1886.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, APRIL 8, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 26TH DECEMBER 1885.

MILITARY DEPARTMENT.

Fort William, the 25th December 1885.

PENSIONS.

No. 712.—Conductor John Chapman, Public Works Department, is transferred to the pension establishment with effect from the 1st January 1886.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" DATED 27TH MARCH 1886.

MILITARY DEPARTMENT.

Fort William, the 26th March 1886.

FURLOUGH AND LEAVE.

No. 197.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

* * * * * * * *

Sub-Conductor J. Donovan, Public Works Department, (m. c.) for three months.

O. R. NEWMARCH, *Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Fort William, the 25th March 1886.

No. 86.—The Governor-General in Council is pleased to order the following promotions to and in the classes of Chief and Superintending Engineers with effect from the dates specified :—

Name.	From	To	With effect from	Nature of promotion.
* *	* *	* *	*	*
Wright, J. W. ...	Superintending Engineer, 2nd class, temporary rank,	Superintending Engineer, 2nd class.	4th March 1886	Sub. *pro tem.*
* *	* *	* *	*	*
Home, Colonel R., C.I.E., R.E.	Chief Engineer, 2nd class, sub. *pro tem.*	Chief Engineer, 2nd class	7th March 1886	Permanent.
* *	* *	* *	*	*
Browne, Colonel C.M., R.E.	Chief Engineer, 3rd class, sub. *pro tem.*	Chief Engineer, 3rd class	7th March 1886	Special.
* *	* *	* *	*	*
Ottley, Major J.W., R.E. ...	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	7th March 1886	Temporary.
Armstrong, Major J.A., R.E.	Superintending Engineer, 3rd class, sub. *pro tem.*	Superintending Engineer, 3rd class.	7th March 1886	Special.
* *	* *	* *	*	*

W. S. TREVOR, *Colonel, R.E.,*
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 3RD APRIL 1886.

HOME DEPARTMENT.

NOTIFICATION.—JUDICIAL.

Calcutta, the 31st March 1886.

No. 469.—Under the provisions of Section 4 of Act 18 of 1884, The Punjab Courts Act, 1884, the Governor-General in Council is pleased to appoint Mr. T. W. Smyth, M.A., C.S., to officiate as a Judge of the Punjab Chief Court, with effect from the 2nd proximo, *vice* Mr. D. G. Barkley, proceeding on furlough.

A. P. MACDONNELL,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

SEPARATE REVENUE.

Stamps.

Non-Judicial.

Exemptions, &c.

Calcutta, the 1st April 1886.

No. 1411.—In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to remit the stamp duty payable under the said Act on agreements executed under Section 35 (1) of the Indian Emigration Act, 1883.

SEPARATE REVENUE.

Assessed Taxes.

Income Tax.

The 1st April 1886.

No. 1483.—In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor-General in Council is pleased to rule that the Bengal Christian Family Pension Fund shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 2nd April 1886.

FURLOUGH AND LEAVE.

No. 209.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Colonel A. Stewart, Bengal Staff Corps, Cantonment Magistrate, 1st Class, Punjab, (m. c.) for one year, under rules IX and XV of the regulations of 1868.

Lieutenant-Colonel A. Vallings, Bengal Staff Corps, Wing Commander and 2nd-in-Command, 1st Punjab Infantry, (p. a.) for two years, under rule IX of the regulations of 1868.

* * * * * * * *

PROMOTIONS.

No. 215.—PUNJAB FRONTIER FORCE—

Queen's Own Corps of Guides.

Jemadar Muhammad Khan, to be Ressaidar Woordie-Major; Duffadar Sadda Rang, to be Jemadar, *vice* Ressaidar Woordie-Major Bhup Singh, invalided,—with effect from the 23rd February 1886.

No. 216.—VOLUNTEER CORPS—

Lieutenant-Colonel A. Higgins, C.I.E., Commandant, 1st Punjab Volunteer Rifle Corps, is granted the honorary rank of Colonel on completion of 25 years' service as a Commissioned Officer of Volunteers.

E. HAY, *Lieut.-Colonel,*

for *Offg. Secretary to the Government of India.*

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, APRIL 15, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 10TH APRIL 1886.

FOREIGN DEPARTMENT.

NOTIFICATION.—EXTERNAL.

Simla, the 8th April 1886.

No. 598 *E.*—The services of Mr. J. H. Lace, Assistant Conservator of Forests of the 1st grade in Biluchistán, are replaced at the disposal of the Punjab Government, with effect from the date of handing over charge of his duties.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Simla, the 26th March 1886.

No. 3.—Mr. W. H. Egerton having been posted as Assistant Accountant-General, Punjab, received charge of the duties of that office from Mr. W. H. Dobbie after noon on the 15th March 1886.

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 9th April 1886.

APPOINTMENTS.

No. 231.—PUNJAB FRONTIER FORCE—

3rd Sikh Infantry.

Lieutenant A. H. Kellie, Madras Staff Corps, Wing Officer, 2nd Madras Infantry, to be officiating Wing Officer. Dated 23rd February, 1886.

2nd Punjab Infantry.

Lieutenant A. J. Shaw, Durham Light Infantry, officiating Wing Officer, on probation, 11th Madras Infantry, to be officiating Wing Officer, on probation. Dated 9th March, 1886.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, APRIL 22, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 17TH APRIL 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—ECCLESIASTICAL.

Simla, the 16th April 1886.

No. 102.—The services of the undermentioned Chaplains on the Bengal (Lahore) Establishment are replaced at the disposal of the Government of the Punjab, with effect from the date on which their duties ceased in connection with the recent Camp of Exercise :—

Revd. W. C. Noyes.

Revd. T. F. Dale.

No. 105.—The Revd. W. F. Armstrong, a Junior Chaplain on the Bengal (Lahore) Ecclesiastical Establishment, to be a Senior Chaplain, with effect from the 25th February 1886.

FORESTS.

The 16th April 1886.

No. 285 *F.*—The services of Mr. C. F. Elliott, Deputy Conservator of Forests of the 3rd Grade in the Punjab, are placed at the disposal of the Foreign Department for employment in Bilúchistán.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

Simla, the 16th April 1886.

SEPARATE REVENUE.

STAMPS.

Non-Judicial.

Exemptions.

No. 246.—In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to remit the stamp duty payable under the said Act on agreements made under Section 9 (2) of Act II of 1886 (An Act for imposing a tax on income derived from sources other than agriculture).

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 16th April 1886.

APPOINTMENTS.

No. 241.—PUNJAB FRONTIER FORCE—

1st Sikh Infantry.

Lieutenant A. E. Woods, Northamptonshire Regiment, Officiating Wing Officer, 11th Madras Infantry, on probation, to be Officiating Wing Officer, on probation. Dated 17th March 1886.

No. 242.—VOLUNTEER CORPS—

1st Punjab Volunteer Rifle Corps.

Lieutenant E. W. Cunliffe, Bengal Staff Corps, to be Adjutant, *vice* Captain F. R. Begbie, who has resigned that appointment. Dated 31st March 1886.

* * * * * * * *

FURLOUGH AND LEAVE.

No. 244.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

* * * * * * * *

Sub-Conductor P. F. Taylor, Supervisor, 2nd Grade, Public Works Department Punjab, (m. c.) for one year, under Rule VI of the Regulations of 1875.

PROMOTIONS.

No. 251.—PUNJAB FRONTIER FORCE—

3rd Sikh Infantry.

Havildar Bishen Singh to be Jemadar, *vice* Jemadar Gurdit Singh, invalided, with effect from the 19th February 1886.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, APRIL 29, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 24TH APRIL 1886.

HOME DEPARTMENT.

NOTIFICATION.—PUBLIC.

Simla, the 22nd April 1886.

No. 569.—*Erratum.*—In Home Department Notification No. 2042, dated the 19th December, 1884, publishing the names of certain gentlemen appointed Members of the Bengal Civil Service,

for

Michael Francis Dwyer,

read

Michael Francis O'Dwyer.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATION.—GENERAL.

Simla, the 21st April 1886.

No. 857 *G.*—Munshi Gurdit Singh, Naib Mir Munshi of the Secretariat of the Punjab Government, is appointed to be Native Assistant to the Governor General's Agent in Central India, with effect from the 1st January, 1886, *vice* Rai Bahadur Pandit Dharam Narayan, C.I.E., retired.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

Simla, the 23rd April 1886.

No. 397.

CODES.

CIVIL LEAVE CODE.

PAGE 194.

Section 127.

Rule 5.

Substitute the following for Note (2) ***under this Rule*** :—

NOTE (2).—Police Probationers and temporary and Officiating Assistant Superintendents of Police in all Provinces count their service towards leave, provided they have passed their examinations, have served two years in the Department, and have attained the age of 22 years.

CIVIL PENSION CODE.

PAGE 35.

Section 74.

Rule 4.

Substitute the following for the Note under this Rule :—

NOTE.—Police Probationers and temporary and Officiating Assistant Superintendents of Police in all Provinces count their service towards pension, provided they have passed their examinations, have served two years in the Department, and have attained the age of 22 years.

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 23rd April 1886.

FURLOUGH AND LEAVE.

No. 261.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

* * * * * * * *

Brigadier-General Sir C. M. MacGregor, K.C.B., C.S.I., C.I.E., Bengal S. C., Commanding Punjab Frontier Force, (m. c.) for six months, under Article 814, India Army Regulations, Volume I, Part I.

* * * * * * * *

No. 265.—PUNJAB FRONTIER FORCE—

5th Punjab Cavalry.

Jemadar Mian Singh to be Ressaidar and Kote-Duffadar Mahtab Singh to be Jemadar, on augmentation, with effect from the 2nd October, 1885.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, MAY 6, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 1ST MAY 1886.

HOME DEPARTMENT.

NOTIFICATION.—PUBLIC.

Simla, the 29th April 1886.

No. 591.—Under Section 27 of the Indian Arms Act, 1878, the Governor-General in Council is pleased to exclude gun-wads, wire cartridges, and bullets from the operation of Section 6 of that Act. Bullets, however, will be subject to the restrictions placed on lead by paragraph IV (*b*) of Home Department Notification No. 518, dated the 6th March 1879.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Simla, the 29th April 1886.

No. 900 *G.*—The following Regulations which have been recently revised by command of Her Majesty the Queen-Empress of India are published for general information :—

REGULATIONS RESPECTING FOREIGN ORDERS.

1. No subject of Her Majesty shall accept a Foreign Order from the Sovereign of any foreign country, or wear the Insignia thereof, without having previously obtained Her Majesty's permission to that effect, signified by a Warrant under Her Royal Sign-Manual.

No. 397.—With the sanction of the Governor-General in Council, the following Acts are declared, under the provisions of Section 3 of Act XIV of 1874, not to be in force in the Scheduled District of Láhul in the Punjab :—

1839 : XXX.—Inheritance when descent took place before 1st January 1866.
1839 : XXIX.—Dowers when the marriage was contracted before 1st January 1866.
1841 : XI.—Military Courts of Request.
1842 : IX.—Lease and re-lease.
1842 : XII.—Military Bazárs.
1850 : XIX.—Binding of apprentices.
1853 : XIX.—Recusant witnesses.
1854 : XXXI.—Barring entails, &c.
1855 : XI.—Mesne profits and improvements.
1855 : XXIII.—Administration of mortgaged estates, &c.
1855 : XXIV.—Penal servitude.
1856 : XI.—Desertion by European Soldiers.
1857 : XXV.—Forfeiture by Mutineers.
1859 : XV.—Patents.
1859 : III.—Cantonment Joint Magistrates.
1859 : IX.—Claims to forfeited property.
1860 : XXI.—Registration of Societies.
1862 : III.—Government Seal.
1863 : XVI.—Excise duty on spirits used in arts.
1865 : XI.—Small Cause Court.
1865 : XXI.—Intestate succession among Parsis.
1865 : XV.—Parsis' Marriage and Divorce.
1865 : III.—Common carriers.
1866 : V.—Bills of Exchange.
1866 : XXVIII.—Trustees and Mortgagees' powers.
1867 : XXV.—Printing Presses, &c.
1870 : I.—Quarantine.

W. M. YOUNG,
Secretary to Government, Punjab.
H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.—CODES.

Simla, the 30th April 1886.

No. 532.

CIVIL PENSION CODE.

PAGE 77.

Section 140.

Insert the following as Rule 3 under this Section :—

"3. Members of the Police Force serving in the Beluchistan Agency, although the Force is not constituted under any Act of Legislature, are entitled to receive pensions and gratuities under the Rules contained in this Chapter."

ASSESSED TAXES.

INCOME TAX.

The 27th April 1886.

No. 434.—In exercise of the powers conferred by Section 6 of Act II of 1886, the Governor-General in Council is pleased to exempt from liability to the tax payable under the said Act the income of Universities or other Associations or bodies existing solely for educational purposes and of Local Authorities, as defined in Section 3, Clause (1), of the Act.

D. M. BARBOUR,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 30th April 1886.

APPOINTMENTS.

VOLUNTEER CORPS.

1st Punjab Volunteer Rifle Corps.

No. 271.—Mr. F. J. Raynor to be Lieutenant, to complete the establishment.

Surgeon F. F. Perry to be Honorary Surgeon, *vice* Surgeon-Major Lawrie, who vacates the appointment on transfer.

The Reverend F. J. Montgomery to be Honorary Chaplain, to complete the establishment.

3rd or Sind, Punjab and Indus Valley Railway Volunteer Rifle Corps.

No. 272.—Mr. C. F. White to be Lieutenant, to complete the establishment.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

[illegible]

[illegible]

C. H. NEWMARCH, Secretary,

[illegible] in the Government of India.

[illegible]

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, MAY 13, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 8TH MAY 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Simla, the 5th May 1886.

No. 596.—*Erratum.*—In Home Department Notification No. 469, dated the 31st March last, appointing Mr. T. W. Smyth to officiate as a Judge of the Punjab Chief Court, *for* "2nd proximo," *read* "1st proximo."

The 7th May 1886.

No. 620.—The services of Lieutenant J. M. A. Retallick, Wing Officer and Adjutant, 45th Bengal Infantry, are placed temporarily at the disposal of the Government of the Punjab for employment as an Officiating Cantonment Magistrate.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.—EXHIBITIONS.

Simla, the 6th May 1886.

No. 1357 *Ex.*—The following papers relating to the opening of the Colonial and Indian Exhibition, London, on the 4th instant, by Her Majesty the Queen-Empress, which have been received by telegraph from His Royal Highness the Prince of Wales, Executive President of the Royal Commissioners, are published for general information :—

COLONIAL AND INDIAN EXHIBITION.

Address by His Royal Highness, the Executive President, to Her Majesty the Queen, on the occasion of the opening of the Exhibition.

MAY IT PLEASE YOUR MAJESTY,—As Executive President of the Royal Commissioners appointed by your Majesty's Royal Warrant of the 18th of November 1884, for the promotion of an Exhibition of the British Colonial and Indian Empire, and subsequently incorporated by Your Majesty's Royal Charter of the 10th September 1885, I humbly beg leave to lay before

Telegram from Her Majesty the Queen-Empress, to His Excellency the Viceroy, dated the 5th May 1886.

Opening of Indian and Colonial Exhibition went off splendidly. Great enthusiasm. Delighted to see so many of my Indian subjects.

C. J. LYALL,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATION.

Simla, the 7th May 1886.

INTERNAL.

No. 1503 *I.*—Whereas His Highness the Mahárája of Patiála, His Highness the Rája of Nábha and His Highness the Rája of Kapurthala have ceded to the British Government full jurisdiction within the lands which lie within their respective States and are occupied by the North-Western Railway, till lately called the Sind, Punjab and Delhi Railway, (including the lands occupied as stations, out-buildings, and for other purposes connected with the Railway within their territories). In exercise of this jurisdiction, and of the powers conferred by Sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following notification:—

I.—(1). The provisions, so far as they may be applicable, of all laws for the time being in force in the Ludhiána District of the Punjab, are hereby extended to the portion of the aforesaid lands which lies in the Pail Tahsil of the Patiála State.

(2). The Deputy Commissioner of the Ludhiána District and the Commissioner of the Jullundur Division, for the time being, shall have within this portion of the aforesaid lands the same executive powers as they have, respectively, within the British territories subject to their administration.

(3). All British Courts having jurisdiction within the Ludhiána District shall have within this portion of the aforesaid lands the jurisdiction which they have, respectively, within the said district.

II.—(1). The provisions, so far as they may be applicable, of all laws for the time being in force in the Umballa District, of the Punjab, are hereby extended to the portions of the aforesaid lands which lie in the Nábha State or in any subdivision of the Patiála State other than the Pail Tahsíl.

(2). The Deputy Commissioner of the Umballa District and the Commissioner of the Delhi Division, for the time being, shall have within these portions of the aforesaid lands the same executive powers as they have, respectively, within the British territories subject to their administration.

(3). All British Courts having jurisdiction within the Umballa District shall have within these portions of the aforesaid lands the jurisdiction which they have, respectively, within the said district.

III.—(1). The provisions, so far as they may be applicable, of all laws for the time being in force in the Jullundur District of the Punjab, are hereby extended to the portion of the aforesaid lands which lies in the Kapurthala State.

(2). The Deputy Commissioner of the Jullundur District and the Commissioner of the Jullundur Division, for the time being, shall have within this portion of the aforesaid lands the same executive powers as they have, respectively, within the British territories subject to their administration.

(3). All British Courts having jurisdiction within the Jullundur District shall have within this portion of the aforesaid lands the jurisdiction which they have, respectively, within the said district.

IV.—The Financial Commissioners of the Punjab and the Lieutenant-Governor of the Punjab and its Dependencies, for the time being, shall have within all the aforesaid lands the same executive powers as they have, respectively, within the British territories subject to their administration.

V.—Within all the aforesaid lands the administration of the Police shall be vested in the Assistant Inspector-General of Railway Police, or such other officer or officers as the said Lieutenant-Governor may appoint, by name or in virtue of office, in that behalf; and the Assistant Inspector-General or other officer or officers as aforesaid shall have within the several portions of the said lands, in subordination to the Deputy Commissioner having jurisdiction therein, and to the Inspector-General of Police of the Punjab, all the powers which the District Superintendent of Police has for the time being in the Ludhiána, Umballa, or Jullundur District, as the case may be.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

The 7th May 1886.

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

No. 674.—In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor-General in Council is pleased to rule that the name of any person who is receiving, at the date of the return prescribed by Section 10 of the Act, a salary, annuity, or pension which does not amount to Rs. 300 per annum, or has received during the year ending on that date a gratuity which does not amount to that sum, need not be shown in the return.

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 7th May 1886.

FURLOUGH AND LEAVE.

No. 287.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

* * * * * * * *

Deputy Surgeon-General H. W. Bellew, C.S.I., Sanitary Commissioner, Punjab, (m. c.) for six months, under Article 814, Army Regulations, India, Volume I, Part I.

* * * * * * * *

O. R. NEWMARCH, *Colonel*,

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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LAHORE, THURSDAY, MAY 20, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 15TH MAY 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Simla, the 12th May 1886.

No. 673.—The Birthday of Her Majesty the Queen and Empress of India will be kept in India on Monday, the 24th May.

MEDICAL.

The 14th May 1886.

No. 192.—The services of Surgeon R. H. Charles, M.D., Garrison, Attock, are permanently placed at the disposal of the Government of the Punjab.

SANITARY.

The 10th May 1886.

No. 152.—*Appointment.*—Surgeon-Major A. Stephen, M.B., to officiate as Sanitary Commissioner of the Punjab, during the absence on furlough on medical certificate of Deputy Surgeon-General H. W. Bellew, C.S.I., or until further orders.

FORESTS.

The 14th May 1886.

No. 403 *F.*—The Notification of this Department No. 285 F., dated the 16th ultimo, placing the services of Mr. C. F. Elliott, Deputy Conservator of Forests in the Punjab, at the disposal of the Foreign Department for employment in Baluchistan, is hereby cancelled.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.—EXHIBITIONS.

Simla, the 14th May 1886.

No. 1402.—1-25 *Ex.*—The following telegram from His Royal Highness the Prince of Wales, Executive President of the Royal Commission for the Colonial and Indian Exhibition, 1886, regarding the exhibits contributed to the Indian Section, is published for general information :—

" Telegram, dated 4th May 1886.

From—His Royal Highness the Prince of Wales,
To—His Excellency the Viceroy.

" At a Meeting of the Royal Commission for the Colonial and Indian Exhibition held 3rd May, the following Resolution was unanimously adopted :

' That this Meeting consider it a pleasing duty to record the deep obligation we are under to His Excellency the Viceroy and the Supreme Government of India for the admirable organization which, under the direction of Mr. Buck, has been displayed by the Revenue and Agricultural Department and by the Officers who have assisted it; and further, that we request the Viceroy to express our acknowledgments to their Highnesses the Princes of India, who have by their liberal contributions so materially added to the beauty and interest of the Indian Sections.' "

C. J. LYALL,
Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—EXTERNAL.

Simla, the 13th May 1886.

No. 869 *E.*—With reference to the Notification of the Government of the Punjab, No. 206, dated the 7th April 1886, the services of Lieutenant-Colonel T. J. C. Plowden, C.I.E., Deputy Commissioner of Dera Ghazi Khan, are replaced at the disposal of that Government, with effect from the forenoon of the 16th April 1886.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.—CODES.

Simla, the 14th May 1886.

No. 800.

PAY AND ACTING ALLOWANCE CODE.

PAGES 298 AND 299.

Section 57 (*i*).

Insert the following after " A " in the first line of this Section :—

" Military officer on the Commission of a Non-Regulation Province or a "

D. M. BARBOUR,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 14th May 1886.

No. 302.—PUNJAB FRONTIER FORCE—

No. 2 (Derajat) Mountain Battery.

The Appointment of Lieutenant G. E. Bryant, R.A., to be 3rd Subaltern, on augmentation, notified in G. G. O. No. 595 of 1885, to have effect from the 25th April, 1886.

STAFF CORPS.

No. 305.—Lieutenant Ivor Philipps, Manchester Regiment, Officiating Wing Officer, 2nd Sikh Infantry, Punjab Frontier Force, having completed eighteen months from date of appointment on probation, is admitted to the Bengal Staff Corps from the 8th October 1884, subject to the confirmation of the Secretary of State for India, and to his passing the professional examination required under regulation.

VOLUNTEER CORPS.

2nd Punjab (Simla) Volunteer Rifle Corps.

No. 311.—Captain F. Leigh to be Major, *vice* Major R. J. Francis, who has resigned that appointment.

Mr. R. G. Macdonald to be Captain, to complete the establishment.

3rd Punjab (Sind, Punjab and Indus Valley Railways) Volunteer Rifle Corps.

No. 312.—Mr. E. W. Thelwall to be Lieutenant, to complete the establishment.

LONDON GAZETTE.

No. 316.—The following extracts are published for general information :—

"*London Gazette,*" *dated the 13th April* 1886, *page* 1783.

"INDIA OFFICE;

13th April 1886.

The Queen has approved of the following promotions among the Officers of the Staff Corps and Indian Military Forces made by the Governments in India :—

To be Majors.

* * * * * * * *

Captain John Meredith Douglas Lewes. Dated 30th January 1886.

* * * * * * * *

Lieutenants to be Captains.

Charles Chenevix Chenevix-Trench. Dated 11th February 1886.

* * * * * * * *

Andrew Fennell Williamson. Dated 11th February 1886.

* * * * * * * *

No. 320.—PUNJAB FRONTIER FORCE—

1st Punjab Cavalry.

Ressaidar Hak Newáz Khan to be Ressaldar, Jemadar Yakúb Khan to be Ressaidar, Kote Duffadar Emám Ali Khan to be Jemadar, *vice* Ressaldar Hakim Ali Khan, invalided, with effect from the 20th April 1886.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

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LAHORE, THURSDAY, MAY 27, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 22ND MAY 1886.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Simla, the 19th May 1886.

No. 1035 G.—Surgeon-Major A. Deane, M.D.F.R., C.S.I., Civil Surgeon of Benares, is appointed to be Residency Surgeon in Kashmír, with effect from date of joining.

EXTERNAL.

The 20th May 1886.

No. 945 *E.*—Mr. H. St. G. Tucker, C.S., Deputy Commissioner of the 3rd Grade in the Punjab, is appointed to special duty in Upper Burma, with effect from date of joining.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Simla, the 20th May 1886.

No. 900.—In continuation of Notification No. 1470 of 26th March 1886, His Excellency the Governor-General in Council is pleased to declare that sub-section (1) of Section 7 of the Indian Securities Act, 1886, applies to the following public Office :—

Office of Managers of State Railways.

CODES.

The 21st May 1886.

No. 921.

CIVIL LEAVE CODE.

PAGE 211.

Section 161 (*b*).

For Rule 1 *under this Section, substitute the following.* :—

1. Payment is made at the Home Treasury as follows:

In respect of Civil Officers, on or after January 1st, April 1st, July 1st and October 1st for the quarters ending, respectively, on December 31st, March 31st, June 30th, and September 30th; and in respect of Military Officers, on or after February 1st, May 1st, August 1st, and November 1st, for the quarters ending, respectively, on January 31st, April 30th, July 31st, and October 31st—

To the Officer, on his personal application;

or

To his Banker or other Agent, duly authorised under Power of Attorney, on production of a Life Certificate filled up and executed in the manner directed thereon (except in cases where proof of existence is not required, owing to the Banker having guaranteed the Secretary of State against loss consequent on his dispensing with the production of such proof);

or

On presentation of a draft duly filled up and signed by the Officer, in a form which, with the requisite form of Life Certificate attached, may be obtained from the India Office, London, on the Officer's written application.

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 21st May 1886.

APPOINTMENTS.

No. 325. —JUDGE ADVOCATE GENERAL'S DEPARTMENT—

Major A. K. Macpherson, Bengal Staff Corps, Cantonment Magistrate, Umballa, to officiate as Deputy Judge Advocate, *vice* Colonel C. R. Mathews, Deputy Judge Advocate, officiating as Deputy Judge Advocate-General. Dated 13th May 1886.

No. 327.—PUNJAB FRONTIER FORCE—

No. 3 (*Peshawar*) *Mountain Battery.*

Lieutenant P. W. D. Brockman, R.A., to be 3rd Subaltern, *vice* Lieutenant F. A. L. Powell, appointed to the Ordnance Department. Dated 3rd April 1886.

FURLOUGH AND LEAVE.

No. 335.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

* * * * * * *

Major F. S. Carr, General List, Infantry, (m.c.) for four months.

No. 341.—PUNJAB FRONTIER FORCE—

4th Sikh Infantry.

Havildar Amír Ali to be Jemadar, *vice* Jemadar Shaikh Mahomed Bakhsh, invalided;

Havildar Harnám Singh to be Jemadar, *vice* Jemadar Punjába, invalided;

Havildar Fazl Khan to be Jemadar, *vice* Jemadar Jowáhir Singh, invalided—

with effect from the 1st May 1886.

5th Goorkha Regiment.

Jemadar Karm Singh Negi to be Subadar; Havildar Hím Lál Nagarkoti to be Jemadar, *vice* Subadar Dúrgádat Jaísi, invalided, with effect from the 13th April 1886.

RETIREMENTS.

No. 344.—VOLUNTEER CORPS.

2nd Punjab (Simla) Volunteer Rifle Corps.

Eieutenant B. E. French is permitted to retain his rank and wear the uniform of his corps on retirement.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

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LAHORE, THURSDAY, JUNE 3, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, DATED 29TH MAY 1886.

INDIAN EMPIRE.

NOTIFICATION.

Simla, the 29th May 1886.

No. 28 *I.E.*—Her Majesty the Queen and Empress of India has been pleased to appoint the undermentioned gentlemen, who by their services have merited the Royal favour to be Companions of the Order of the Indian Empire :—

Deputy Surgeon-General Alexander Morison Dallas, Indian Medical Service Inspector-General of Civil Hospitals, Punjab.

* * * * * * * *

By Order of the Grant Master,

H. M. DURAND,

Secretary to the Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATION.

Simla, the 29th May 1886.

No. 1758 *I.*—His Excellency the Viceroy and Governor-General is pleased to confer upon Rai Mela Ram, of Lahore, the title of "Rai Bahadur," as a personal distinction.

H. M. DURAND,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" DATED 29TH MAY 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

CODES.

The 26th May 1886.

No. 994.

CIVIL LEAVE CODE.

PAGE 175.

Section 79

Rule 5.

Substitute the words "in the case of Gazetted Officers," *for the words* "in every case," *in line* 2 *of this Rule.*

The 28th May 1886.

No. 1038.

CIVIL LEAVE CODE.

PAGE 209.

Section 161 (*a*).

For (1) *and* (2) *under this Section, substitute the following, after and in continuation of the word* "payment" *in the fourth line of the Section* :—

"at the Home treasury of the Government of India, and, if he proceeds to any colony named in the list in Schedule C, in such colony."

No. 1040.

CIVIL LEAVE CODE.

PAGE 145.

Section 2.

Insert the following after "Hyderabad" *in the eighth line of this Section* :—

"Military Officers in Civil employ, subject to the Military Furlough Regulations of 1868, may be granted special leave under Sections 61 and 63.

SEPARATE REVENUE, &c.

ASSESSED TAXES.

Income Tax.

The 28th May 1886.

No. 989.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

Rule 16 of the Rules published with Financial Notification No. 593, dated the 5th February 1886, prohibiting all public servants from making public or disclosing, except for the purpose of the working of Act II of 1886, any information contained in the documents delivered or produced with respect to assessments under Part IV of the said Act, and declaring that any public servant committing a breach of this Rule shall be deemed to have committed an offence under Section 166 of the Indian Penal Code.

RESOLUTION.—The Government of India invites the special attention of all officers concerned with the working of Act II of 1886 to the Rule read in the preamble, and further directs that all officers engaged in working the Act shall not merely not disclose any information of the character above referred to, but shall be most careful, as far as practicable, to regulate their proceedings in such manner as to prevent information which should be kept secret becoming known. Information of this nature, it should be precautionally noted, is to be withheld by officers enforcing the Act from persons in the employment of assessees.

ORDER.—Ordered that the above Resolution be communicated to the several Local Governments and Administrations, and that it be published in the *Gazette of India* for general information.

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 28th May 1886.

FURLOUGH AND LEAVE.

No. 349.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave:—

Captain L. J. H. Grey, Bengal S. C., Cantonment Magistrate, 2nd Class, Punjab, (u. p. a.) for 121 days, under rule XI of the regulations of 1868.

* * * * * * * *

PROMOTIONS.

No. 355.—PUNJAB FRONTIER FORCE—

(Queen's Own) Corps of Guides.

Ressaldar Dúni Chand, Bahadur, to be Ressaldar-Major, and Ressaidar Kala Singh to be Ressaldar, *vice* Ressaldar Prem Singh, Sirdar Bahadur, invalided;

Jemadar (Woordie-Major) Muhammad Khan to be Ressaidar, *vice* Ressaidar Kala Singh, promoted,—

with effect from the 19th April 1886.

Duffadar Súndar Singh to be Jemadar, *vice* Jemadar Fateh Muhammad Khan, invalided, with effect from the 13th April 1886.

Jemadar Súndar Singh to be Ressaidar (Woordie-Major), *vice* Jemadar (Woordie-Major) Muhammad Khan, who resigns that appointment;

Duffadar Fáiz Taláb to be Jemadar, *vice* Jemadar Súndar Singh, promoted,—

with effect from the 19th April 1886.

Jemadar Sing Bír to be Subadar, *vice* Subadar Dhan Bír, invalided;

Havildar Mazam Sháh to be Jemadar, *vice* Jemadar Kaleh Khan, invalided;

Havildar Ran Bahadur to be Jemadar, *vice* Jemadar Sing Bír, promoted,—

with effect from the 13th April 1886.

O. R. NEWMARCH, *Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

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PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 5TH JUNE 1886.

HOME DEPARTMENT.

NOTIFICATION.—ESTABLISHMENTS.

Simla, the 1st June 1886.

No. 181.—The services of Mr. H. St. G. Tucker, c.s., Deputy Commissioner of the 3rd Grade in the Punjab, are placed at the disposal of the Foreign Department, with effect from the afternoon of the 3rd ultimo.

MEDICAL.

The 4th June 1886.

No. 228.—For paragraph 6 of Home Department Notification No. 150, dated 15th March 1880, substitute the following :—

"6. In all Provinces for which a separate Sanitary Commissioner is sanctioned, the Sanitary Department will remain distinct from, and not subordinate to, the Medical Department; and in selection for such posts, knowledge and experience as a Sanitary Officer will be specially considered. The Sanitary Commissioners of these Provinces shall no longer, in virtue of their appointments as such, have the rank and privileges of Deputy Surgeon-General. This rule will apply to all officers appointed as Sanitary Commissioners after the 19th March 1886, the date of receipt of the Secretary of State's Despatch No. 37 Military, dated London, 25th February 1886. As a compensation for the withdrawal from Sanitary Commissioners of the rank and privileges of a Deputy Surgeon-General, Her Majesty's Government have sanctioned the annual grant of four extra pensions of £100 each to senior officers of the Indian Medical Department in the proportion of two for the Bengal and one each for the Madras and Bombay Medical Services. The conditions attaching to the grant of these pensions will be published as a Special India Army Circular by the Military Department."

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—EMIGRATION.

Simla, the 3rd June 1886.

No. 164—246 *E.*—In exercise of the power conferred by Section 16, sub-section (2), of the Indian Emigration Act, 1883, the Governor-General in Council is pleased to direct that the authority of the Protector of Emigrants for the Port of Calcutta shall extend to the territories under the administration of the Lieutenant-Governors of Bengal, the North-Western Provinces, and the Punjab, and the Chief Commissioners of Oudh and the Central Provinces, respectively.

C. J. LYALL,

Offg. Secretary to Government, of India.

FOREIGN DEPARTMENT.

NOTIFICATION.—FRONTIER.

Lahore, the 18th May 1886.

No. 566.—In exercise of the powers conferred by Section 3 of the Scheduled Districts Act, 1874, the Lieutenant-Governor of the Punjab is pleased, with the previous sanction of the Governor-General in Council, to declare Act XX of 1863 (to enable the Government to divest itself of the management of Religious Endowments) to be in force in the following Scheduled Districts of the Punjab, namely,—

Hazára, Pesháwar, Kohát, Bannu, Dera Ismail Khan and Dera Ghází Khan.

W. M. YOUNG,

Secretary to Government, Punjab.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Simla, the 4th June 1886.

No. 1211.—The following grade promotions among the officers of the Account Department during the month of May 1886, are notified:—

* * * * * * * *

Mr. F. De H. Larpent to officiate as Enrolled Officer, Class II.

* * * * * * * *

CODES.

The 2nd June 1886.

No. 1128.

CIVIL LEAVE CODE.

PAGE 194.

Section 127

Rule 6.

Insert the following after "Engineer" in the first line of this Rule :—

"or an Examiner."

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 29th May 1886.

APPOINTMENTS.

No. 363.—ADJUTANT-GENERAL'S DEPARTMENT—

Captain J. E. Mein, Bengal S. C., Wing Officer, 5th Punjab Infantry, Punjab Frontier Force, to be a Deputy Assistant Adjutant-General for Musketry, *vice* Major G. W. Rogers, who vacates the appointment on being appointed Commandant of the 2nd Battalion, 1st Gurkha Regiment. Dated 15th May 1886.

No. 367.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Secretary of State for India :—

* * * * * * * *

Lieutenant John Manners Smith, Norfolk Regiment, officiating Wing Officer, 5th Gurkha Regiment,—25th March 1885.

E. H. H. COLLEN, *Lieut.-Colonel,*
Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 2nd June 1886.

No. 143—The following is published for general information :—

The fifth authorized edition of Volume 1, Public Works Department Code, revised and corrected to 1st January 1886, is now ready and available for issue, and copies can be obtained on application to the Superintendent, Government Printing, Calcutta.

Local authorities will receive, in the first instance, the number of copies indented for. If further demands arise, the Superintendent, Government Printing, Calcutta, should be addressed direct.

Copies for the personal use of the Officers of the Department, and copies required by the public, may be obtained from the Superintendent, Government Printing, on payment of Rs. 3 (packing and postage 6 annas) for ordinary copies, and Rs. 3-12 (packing and postage 10 annas) for interleaved copies.

TELEGRAPH.

The 4th June 1886.

No. 145.—The Governor-General in Council is pleased, under the provisions of section 7, Act XIII of 1885, entitled "The Telegraph Act," to order the following Rules and Rates for Foreign Telegrams to have effect from the 1st July 1886 :—

RULES AND RATES

for

FOREIGN TELEGRAMS.

General.

Rule 1. The Government of India accepts no responsibility whatsoever in respect of Foreign Telegrams.

I.—Telegrams exchanged with places beyond Indian limits are subject to the regulations of the International Telegraph Convention for the time being in force.

CONTROL.

Rule 2. The Government of India reserves to itself the right of stopping any private telegrams which may appear dangerous to the security of the State, or may be contrary to the laws of the country, to public order or decency.

I.—Any intermediate Administration may stop the transmission of such a telegram on condition of immediately advising the Administration to which the original sending station belongs.

ACCEPTANCE OF TELEGRAMS.

Rule 3. Foreign telegrams are classified as follows :—

1*st*—*State* or *Government* Telegrams.

I.—*State* telegrams can only be accepted from such officials as are specially authorized to telegraph beyond Indian limits.

II.—Telegrams from Consular Agents can only be accepted as *State* telegrams when they are addressed to a Government Official of one of the States contracting to the International Convention, and relate to the service of such contracting State.

2*nd*—*Private* Telegrams.

Rule 4. Foreign telegrams may be written in ordinary language, in Code language, or in Cipher.

I.—Telegrams in *Ordinary* language must offer an intelligible sense throughout, in one of the languages admitted for international telegraphic correspondence by the contracting States, or in Latin.

II.—Telegrams in *Code* language (*i.e.*, those made up of words having each an *intrinsic* meaning though not offering an intelligible sense throughout) must consist of recognized words of the German, English, Spanish, French, Italian, Dutch, Portuguese or Latin languages : any *Code* telegram may contain words taken from all or any of the abovementioned languages. Proper names of every description are inadmissible in a *Code* telegram. (*See also Rule* 20, *I.*)

III.—Private *Cipher* telegrams must be composed of Arabic figures ; groups of letters not forming words (except Trade Marks and letters added to figures to form ordinal numbers) cannot be accepted. State *Cipher* telegrams may be composed of figure or letter cipher.

Rule 5. Foreign telegrams must be legibly written in the Roman character or in Arabic numerals.

I.—The text of the telegram (if any) must be preceded by the address, which by previous arrangement between the addressee and the local telegraph office, may be written in Code or abbreviated form. (*See Rule* 26, *V.*) In the absence of such an arrangement the address must contain all the information necessary to ensure the delivery of the telegram at its destination. The address of private telegrams ought always to be sufficiently clear to prevent the necessity for search or enquiry : for large towns it should comprise the name of the street and the number of the house, or, in default of these particulars, the profession of the addressee or some such information : for small towns the name of the addressee ought, if possible, to be accompanied by information sufficient to guide the office of delivery in case of any alteration in signalling the addressee's name. It is essential that the name of the country of destination be mentioned whenever any doubt on the subject is possible. Telegrams, the addresses of which do not contain these particulars, are nevertheless transmitted, but *in all cases the sender must bear the consequences of insufficiency of address.*

The address of a telegram to be conveyed beyond the telegraph lines is written as in the following example :—

" *M. Müller Johanisthal, express (or post) Berlin.*" The name of the terminal telegraph office being always written last.

Every address must contain at least two words : the first representing the name of the addressee, the second indicating the name of the telegraph office of destination.

II.—It is optional with the sender to confine his telegram to the two words given in the address, *i.e.*, the telegram need not contain either text or name of the sender.

III.—Every telegram must be authenticated by the true signature of the sender : the sender of a private telegram can always be called upon to prove that the signature attached to it is genuine. Every interlineation, reference, erasure, or addition of words, must be authenticated by the sender of a telegram or his representative.

SPECIAL FACILITIES.

Rule 6. The sender of a foreign telegram can give instructions relative to its delivery, acknowledgment, collation (*i.e.*, repetition), prepaid reply, &c.

I.—Such instructions must be written immediately before the address, and in French.

II.—If given in abbreviated form as under, they will be counted and charged for each as one word :—

French.	Abbreviated form.	English meaning.
Poste recommandée ...	PR.	Registered, postage prepaid.
Exprés payé ...	XP.	Express charges prepaid.
Accusé de reception ...	CR.	Acknowledgment prepaid.
Telegramme collationné ...	TC.	Collation (repetition) prepaid.
Réponse payée ...	RP.	Reply paid.
Telegramme á faire suivre ...	FS.	Telegram to follow.
Telegramme remis ouver	RO.	Telegram to be delivered open.

Rule 7. The sender can prescribe, free of charge, the route he wishes a foreign telegram to follow.

I.—The route to be followed should be indicated *in writing* on the telegram form in the space provided for the purpose.

II.—When the sender prescribes the route to be followed, his wishes are complied with, unless the route indicated be interrupted, in which case no objection can be raised to the selection of an alternative route.

III.—When no route is specified, the telegram is sent by the least expensive one. (*See Rule* 19.

Rule 8. The sender can, on proving his identity, stop, if in time, the transmission of a foreign telegram.

I.—When the sender withdraws or stops his telegram before transmission has been commenced, the charges are returned to him after deducting a fee of 4 annas.

II.—If the telegram has been already transmitted, the sender's only means of cancelling it is by a *paid* (private) telegram addressed to the terminal office.

III.—The sender must pay also for a reply, if he desires to be informed by telegraph in what manner his request has baen acted upon.

IV.—An office which receives a telegram requesting the suppression of another telegram, previously received, informs the original sending office by post in what manner the request has been acted upon, unless the sender has prepaid a reply by telegraph.

Rule 9. The sender of a foreign telegram can prepay the reply which he requests his correspondent to send. The amount deposited for the reply must not exceed the cost of an ordinary telegram of 30 words by the same route.

I.—If the sender writes before the address of the telegram and pays for the instruction "*Réponse payee*," or "RP." (*See Rule* 6, II) it is assumed that a reply of 10 words is desired. Should the number of words for which a reply is prepaid be greater or less than ten, the sender must add to the instruction the number of words, thus :—"R. P. 15" (two words) or "*Réponse payée* 15" (three words).

II.—When a reply is prepaid, the office of delivery furnishes the addressee with an 'order' or 'pass,' current for six weeks only, authorizing the free despatch of a telegram to any destination up to the amount prepaid : if the addressee of a telegram received in India makes no use of this 'order,' he may, within six weeks of its receipt, send it to the *Government Telegraph Check Office, Calcutta*, with an application for refund of the amount which it represents.

III.—If the original telegram cannot be delivered within 8 days, or if the receiver formally refuses the order for the reply, the office of delivery informs the sender by a telegram, which indicates the cause of non-delivery and *takes the place of the reply.*

Rule 10. The sender of a foreign telegram can require that it be *collated* or *repeated*.

I.—To ensure a telegram being *repeated*, the word "collationné" or "T. C." (*See Rule* 6, *II*) should be written immediately before the address. In this case the different offices concerned in its transmission repeat it integrally, to ensure its correctness.

II.—The charge for repetition is equal to one-fourth the charge for the telegram.

Rule 11. The sender of a foreign telegram can require that a notice shall be telegraphed to him of the hour of its delivery.

I.—In order to obtain such an "acknowledgment," the sender should write the words "*Accuser reception*" or "C. R.," (*See Rule* 6, *II*) immediately before the address.

II.—If the telegram cannot be delivered, the terminal office intimates the fact and the reason by a *service* telegram. The return telegram paid for by the sender is afterwards transmitted, either on delivery of the telegram, should that be found possible, or at the expiration of 24 hours in the contrary event.

III.—The charge for an "acknowledgment" is that for a simple telegram of 10 words by the same route as that followed by the original telegram.

Rule 12. The sender of a foreign telegram can require that it shall be delivered open.

I.—To ensure a telegram being delivered at a given address without a cover, the sender should write the words "*Remisouvert*" or "R. O." (*See Rule* 6, *II*) immediately before the address.

Rule 13. The sender of a forein telegram can require that it shall follow the addressee to different addresses, if necessary, *within the limits of Europe.*

I.—To ensure a telegram so following the addressee, the notice "*Faire Suivre*" or F. S." (*See Rule* 6, *II*") should be written immediately before the address, in which case the terminal office, after presenting it at the address given, transmits it immediately, if requisite, to any new address supplied at the residence of the addressee. If no new address is supplied, the telegram is kept in the office and its non-delivery reported. If the telegram be retransmitted, and the second office cannot find the addressee, the telegram is retained by that office.

II.—If the notice "*Faire Suivre*" is accompanied by successive addresses, the telegram is successively transmitted to each, if necessary, and the last office treats it in accordance with the regulations of the preceding paragraph.

III.—The charge for a telegram "*Faire Suivre*" to be levied from the sender is simply the charge to the first terminal office, all the addresses entering into the number of words charged for. The supplementary charge is recoverd from the addressee.

Rule 14. Any person, by explaining the necessity, can request that foreign telegrams which may arrive at a telegraph office to be delivered to him within the radius of delivery of that office, be re-transmitted, in conformity with the conditions of the preceding paragraphs to the address which he furnishes ; this request must be made in writing.

Rule 15. The sender or the addressee of a foreign telegram can require the Telegraph Office to obtain repetition of such words as may appear to him to be doubtful.*

I.—In the case of the sender, he must, within 72 hours of the despatch of his telegram, deposit the cost of a telegram containing the words he wishes to be repeated, as well as the cost of a reply, should he require one.

II.—In the case of the addressee, he must, within 72 hours of receipt of the telegram, deposit the cost of a telegram calling for repetition of the doubtful words, and the cost of the reply.

III.—The sums so deposited will be refunded in full on application to the *Government Telegraph Check Office, Calcutta*, should the repetition show that the word or words so repeated had originally been incorrectly transmitted.

IV.—If, however, the repetition should show that one or more of the words, repetition of which had been demanded, had not, in the first instance, been incorrectly transmitted, the cost of the additional number of words necessitated by such unnecessary repetition, both in the call for repetition and in the reply, will not be refunded.

V.—Every rectifying and completing telegram and generally every communication exchanged between two Telegraph Offices at the request of either the sender or receiver, relative to a telegram already transmitted or in course of transmission, is classed, treated and charged for as a private telegram.

Rule 16. Foreign telegrams may be multiple, that is addressed to several persons in the same place, or to the same person at several residences in the same place.

I.—In the first case, each copy of the telegram bears only its own address, unless the sender requests the contrary, in which case the request must be entered after the address, and will be charged for.

II.—A telegram addressed to several persons in the same locality, or to one person at several places of residence in the same locality (whether with or without transmission by post), is charged for as a single telegram ; but a copying fee of 4 annas per 100 words, *plus* 4 annas for the excess, is charged for each destination after the first.

III.—Multiple telegrams cannot be accepted for places in the United States.

Rule 17. In applying the preceding rules, the facilities given to the public for prepayment of replies or acknowledgments, collation (*i.e.*, repetition) of telegrams, telegrams to follow or multiple telegrams can be combined, subject to the conditions of Rule 6, with the exception that a "Multiple Telegram" cannot also be "Reply Paid" (RP.).

* Under this rule no refunds are made for any rectifying or completing telegram exchanged direct between the sender and receiver.

PAYMENT.

Rule 18. The charges on foreign telegrams are prepaid by the sender.

I.—The following are, however, exceptions, and are recovered from the receiver—

1st.—The charge for telegrams sent from sea by semaphore.

2nd.—The supplementary charge for onward transmission of telegrams "*to follow*" (*Faire Suivre*).

3rd.—The expense of transport beyond the telegraph lines by quicker means than the post in States where such service is organized.

4th.—Any undercharge detected by the office of destination. (*See Rule* 20, *I*.)

II.—In every case when charges are to be made on arrival, the telegram is not delivered till payment of the amount due is received.

Rule 19. The charge on a foreign telegram is calculated according to the least expensive route from the starting point of the telegram to its destination, unless that route is interrupted or the sender selects another.

I.—The indication of the route is transmitted in the *Official instructions* and is not charged for. (*See Rule* 7.)

Rule 20. Insufficient charges received in error, or charges not recovered through refusal of the addressee to defray them in full, or through his not being found at the address given, *must be made good by the sender*.

I.—The Telegraph Office of destination may, when a telegram is in the language of that country, and when it contains combinations of words contrary to the usage of the language, recover *from the addressee* the amount undercharged.

II.—Excess charges made in error are returned, but the value of telegraph stamps attached to a telegram in excess of the correct charge by the sender, can only be recovered on application to the Check Office.

APPLICATION OF CHARGES.

Rule 21. All that the sender writes in a foreign telegram to be transmitted is included in reckoning the cost, except as stated in Rules 19, I and 24, II.

I.—Words, numbers or signs, added by the Telegraph Office in the interest of the service, are not charged for.

II.—The name of the original sending office and the date, hour, and minute (Madras time) of deposit of the telegrams are added *free*, and entered in the copy of the telegram delivered to the addressee.

Rule 22. The charge for a foreign telegram is by the word or group of figures.

I.—The minimum charge is for a telegram of two words. (*See Rule* 6, *I, II*.)

Rule 23. In *Ordinary* and *Code* foreign telegrams the maximum length of a word is fixed at ten letters; every 10 letters (or fraction of 10 letters) in excess is counted as a word.

I.—Words joined by a hyphen are counted as so many separate words.

II.—Words separated by an apostrophe are counted as so many separate words.

III.—Combinations of words, contrary to the usage of the language to which they belong, are not admitted, but proper names of towns and persons, names of places, squares, streets, &c., the names of vessels, as well as numbers written in words, are counted for the number of words (not exceeding 10 letters) employed by the sender to express them. Abbreviations and misspelt words are in admissible.

IV.—In the *address* of a telegram the name of the Telegraph office of destination, and the name of the country of destination, if given, are each counted as one word, whatever the number of letters they contain, provided they be written as given in the official list of offices.

Rule 24. Numbers expressed in figures are counted at the rate of three figures to a word, *plus* one word for any excess.

I.—Every isolated character, whether letter or figure, is counted as a word. The same applies to an underline.

II.—Signs of punctuation, hyphens, apostrophes, inverted commas, parentheses, fresh paragraphs, are not counted or signalled, but decimal points, commas, and bars of divison *used with figures* are each counted as a figure and signalled.

III.—Letters added to figures to form ordinal numbers are each counted as a figure.

Examples.

Responsibility (14 letters)	2 words.
A—t—il	3 "
Aujourdhui (without apostrophe)	1 word.
Aix-la-chapelle	3 words.
Aixlachapelle* (12 letters)	2 "
New York	2 "
Newyork	1 word.
Du Bois	2 words.
Dubois	1 word.
Belgrave Square	2 words.
Hyde Park	2 "
Hydepark	2 "
Hydepark Square	2 "
Hydepark Square (14 letters)	2 "
St. James Street	3 "
Saintjames Street	2 "
Portland Place	2 "
Prince of Wales	3 "
Prince of Wales (name of vessel)	2 "
44½ (5 figures and signs)	2 "
444½ (6 " ")	2 "
444,5 (5 figures and signs)	2 "
444,55 (6 " ")	2 "
444,55 (2 groups)	2 "
10 francs 50 centimes or 10 fr. 50 c.	4 "
10 fr 50	3 "
11 h. 30 m.	4 "
11, 30	2 "
44/2	2 "
44/	1 word.
2 per cent.	3 words.
2%	2 "
Hundertvierunddreissig (22 letters)	3 "
Three hundred fifty one	4 "
Threehundredfiftyone (20 letters)	2 "
E.	1 word.
E. M.	2 words.
A. P. / M. (Commercial mark)	2 "
2 / M. (")	2 "
G H F. (")	1 word.
G H 2 (")	2 words.
G. H. F. 45 (")	4 "
Emotch (letter cipher)	Inadmissible.
Tmrly (" ")	Inadmissible.

Rule 25. In foreign telegrams which contain cipher, the words in ordinary language or in Code are counted according to Rule 23, and groups of figures according to Rule 24.

I.—Words in a language not admissible under Rule 4, I, II, *canot be sent.*

DELIVERY.

Rule 26. Foreign telegrams may be addressed either to the place of residence of the addressee, or *poste restante* (to be kept at the Post Office till called for) or *bureau restant* (to be kept at the Telegraph Office till called for).

I.—A telegram taken to the place of residence of the addressee may be delivered either to the addressee, to any adult member of his family, to any of his employés, lodgers, or guests, or to the porter of the hotel or house in which he resides, unless the addressee has designated in writing a special person to receive it, or the sender has instructed that the telegram be delivered to the addressee only. This last demand, if made, should be mentioned in the address of the telegram, and is written on the envelope by the office of delivery.

II.—When a telegram is addressed "*bureau restant,*" it is delivered only to the addressee himself or to a person duly appointed by him.

III.—When a telegram cannot be delivered, the terminal office intimates the fact by *service* telegram to the office of origin, which verifies the correctness of the address, and immediately rectifies any error. If the address has been correctly transmitted, the sender is informed of the non-delivery, but he can only supplement the address by a fresh private telegram. (*See Rule* 15, *V.*)

* "Ch" counted as one letter.

IV.—*If*, in consequence of inaccuracy or insufficiency of address, or the absence or refusal of the addressee, the expenses of a special messenger are not paid on arrival, the costs incurred are specified in the advice of non-delivery or refusal, and *are recoverable from the sender.*

V.—On payment of a fee of ten rupees per annum, or of fifty rupees for all time, any person expecting to receive telegrams may register an abbreviated address at any Government Telegraph Office. (*See also Rule* 5, *I.*)

VI.—Every telegram which has to be transmitted to its destination by post, or deposited "*poste restante*" is posted as an unregistered letter by the office of delivery, without extra charge either to the sender or addressee, except in the following cases :—

(*a*). Telegrams which have to be transmitted to destination by *sea* post, either in consequence of interruption to a submarine line, or by reason of being addressed to a country not connected with the International Telegraph system, are subject to a charge for postage payable by the *sender.**

(*b*). Telegrams transmitted to an office situated near a frontier, to be delivered by post in the neighbouring territory, are posted as unpaid letters, and the postage is payable by the *addressee.*

(*c*). Telegrams which it is desired should be delivered by Inland post or deposited "*poste restante*" as *registered* letters, are subject to a charge of 4 annas, *payable by the sender*: such telegrams should bear the official instructions '*poste recommandée*' or 'P R.' (*See Rule* 6, *I.*)

RECORDS.

Rule 27. The sender or addressee after proving his identity, or the authorized attorney of either, has a right to be furnished with certified true copies of foreign telegrams sent or received by him.

I.—This right is contingent on the exact date and description of the telegram to which the request refers being mentioned, and ceases after the expiration of 18 months from the date of the telegram, as the originals and copies of telegrams are only preserved for that period.

II.—For every such copy, a fee of 4 annas per 100 words, or fraction of 100 words, is payable.

REFUNDS.

Rule 28. The sender of a foreign telegram may claim a refund from the administration to which he tendered it, of the full cost of—

1st,—Any telegram which has suffered a serious delay in transmission.

I.—In case of delay, the claim for reimbursement is absolute if the telegram did not reach its destination sooner than it would have done by post, or if the delay exceeds 6 days.

II.—In case of interruption on a submarine line, the sender of any telegram has a right to a refund of the portion of the charge belonging to the distance not traversed, deduction being made, if necessary, of the expense incurred in sending the telegram by any other mode of transport.

2ndly.—Any telegram which has not been delivered.

I.—In the case of non-delivery it must be shown to have resulted from the fault of the Telegraph Service : no refund is claimable if the address be insufficient. (*See Rule* 5, *I.*)

II.—The charges on telegrams stopped in transit under the operation of Rule 2 are returned to the sender

3rdly.—Words lost in the transmission of an '*uncollated*' (*i.e.,* not a repeated) telegram.

I.—Unless the omission shall have been rectified under the facilities offered by Rule 15.

4thly.—A '*collated*' (repeated) telegram which in consequence of errors in its transmission has manifestly been unable to fulfil its object.

I.—No refund is given for errors made in transmission of *uncollated* telegrams.

Rule 29. Every claim for a refund in respect of a foreign telegram should be made under penalty of rejection, within *six months* of the date of the telegram, and should be addressed to the *Check Office, Government Telegraph Departmet, Calcutta.*

I.—Claims for refund should be supported as follows :—In case of non-delivery by a written statement from the terminal office or addressee, and proof of the registration of the address if the latter was an abbreviated one : in case of *mutilation* or *delay,* by the copy actually delivered to the addressee and by a certificate stating that in consequence of the errors complained of, the telegram *failed to fulfil its object.* The particular errors which led to this result should also be specially mentioned.

II.—When a claim is admitted to be well founded by the Administration in fault the refund is made to the sender by the *Check Office.*

III.—If the sender does not reside in the country when he deposited his telegram for transmission, he can have his claim forwarded to the original Administration through the medium of another Administration. In this case, if it becomes evident on investigation that the claim is well founded, the latter is deputed to make the refund.

IV.—A complaint regarding a telegram received in India may, if the addressee chooses, be addressed to the *Government Telegraph Check Office, Calcutta,* which, if possible, disposes of it ; otherwise, it is returned to be presented at the Office of Origin.

* On telegrams from India addressed to places *out of India,* which are to be posted from an Indian sea port to destination, the sender also prepays a postage and registration fee of 8 annas.

V.—Complaints are not forwarded when the fault complained of does not give the sender a claim to refund, or has resulted from an omission or irregularity on his part.

VI.—The refund rules apply only to the cost of the actual telegrams lost, delayed, or mutilated, *and not to the cost of any further correspondence caused or rendered useless by such loss, delay, or mutilation.*

VII.—Except in the case of the exception mentioned in Rule 15, III, the refund rules do not apply to telegrams which pass over the lines of States which have not joined the International Convention or of other Administrations which do dot observe its regulations.

No. 146.—The Governor-Geueral in Council is pleased, under the provisions of Section 7, Act XIII of 1885, entitled "The Telegraph Act," to order the following Rules and Rates for Inland Telegrams to have effect from the 1st July 1886 :—

RULES AND RATES FOR INLAND TELEGRAMS.

GENERAL.

Rule 1.—The accuracy of telegrams is not guaranteed, and the sender and receiver must accept all risks arising from non-delivery, errors, or delays.

Rule 2.—Telegraph Offices in India are distinguished as follows :—

(*a*) Government Telegraph Offices—

These include the Telegraph Departmental Offices and Postal combined Offices.

(*b*) Railway Telegraph Offices—

These include State Railway Offices and Railway Offices not the property of the State which are licensed for working under Section 4, Act XIII of 1885. Under this head are also included Telegraph Offices on Canals.

I.—Telegrams are accepted at all Government Telegraph Offices during the hours they are open for business, according to their classfication notified in the list of offices published in the Telegraph Guide.

II.—Telegraph Offices of the 1st class are open day and night.

III.—Telegraph Offices of the 2nd class are open 14 hours daily, or from 7 A.M. to 9 P.M. (local time) except on Sundays, Christmas-day, New year's-day, Good Friday, and the Queen's Birthday, when they are open only from 7 to 9 A.M. and from 4 to 9 P.M. These hours are subject to modification to suit local repuirements.

IV.—Telegraph Offices of the 3rd class are open about seven hours daily, and usually from 10 A.M. to 5 P.M. (local time) except on Sundays, Christmas-day, New Year's-day, Good Friday, and the Queen's Birthday, when they are open only from 7 to 9 A.M. and 4 to 6 P.M. These hours are subject to modification to suit local requirements.

V.—In cases of life and death, or of extraordinary emergency, an 'urgent' telegram can be sent from any office at any time.

VI.—Railway Telegraph Offices accept telegrams at such hours as they may be open for business, but always subject to the necessities of Railway traffic.

Rule 3.—Telegrams are accepted at all Post Offices.

I.—Post Offices in Telegraph connection with Telegraph Offices are called "Postal combined Offices."

II.—Post Offices not in Telegraph connection with Telegraph Offices, receive Telegrams and despatch them by post to a Telegraph Office and are called "Postal Receiving Offices." Such telegrams are sent "registered" and "postage free" by first post.

Rule 4.—Telegrams may also be posted to the nearest Telegraph Office, together with telegraph or postage stamps sufficient for their payment, and in this case a receipt for the amount will be returned post free to the sender.

I.—In the case of a telegram sent by post to a Telegraph Office with an insufficient number of stamps, the excess charge will be recovered from the addressee.

Rule 5.—A telegram can be sent from any Government Telegraph Office to any Railway Telegraph Office, or *vice versâ*, without additional charge.

Rule 6.—Telegrams can be addressed to places where there are no Telegraph Offices.

I.—In such cases the sender must state from what Telegraph Office delivery is to be effected.

Example.—"To Sherghotty, Post Burhee."

The extra words "Post Burhee" form part of the address and are therefore sent free of charge.

II.—No charge will be made for ordinary *Inland* postage or registration on a telegram addressed to a place in India where there is no Telegraph Office, but in the case of telegrams which have to be posted in India to places beyond Indian limits, eight annas additional is charged to cover the postage and registration fees.

Rule 7.—All telegrams must be legibly written in the Roman character or in Arabic numerals. Subject to the above limitation, telegrams may be sent in the vernacular, or any foreign language, or in cipher if written in Arabic numerals.

I.—Telegram forms are supplied free at all Telegraph and Post Offices.

II.—At Telegraph and Post Offices in places other than the presidency towns, every assistance possible is to be afforded to natives in the translation of their telegrams into English and of telegrams in English addressed to them into the Vernacular.

III.—The body of the telegram must be preceded by the address (as defined in Rule 10 (vi).

IV.—The true signature and address of the sender must always be written at the foot of the telegram.

V.—The sender of a private telegram can always be called upon to prove that the signature attached to it is genuine.

VI.—Every interlineation, reference, erasure, or alteration of words must be authenticated by the sender of the telegram or by his representative.

Rule 8.—No telegram or telegrams of more than five hundred words can be sent at any one time by any private individual or firm, and no second telegram by the same individual or firm till after the lapse of three hours, unless the telegraph lines be free of all other traffic.

Rule 9.—Telegraph offices are required to refuse to transmit a telegram which may be of a decidedly objectionable or alarming character. Should the character of a telegram be open to doubt, the matter shall be referred to a Secretary to Government if the telegram be tendered at a seat of Government, or to the chief civil or military officer if tendered at another place.

CHARGES.

Rule 10.—There are 3 classes of telegrams, urgent, ordinary, deferred, and the following are the rates of charge for State and Private telegrams between any two offices in India :—

	Urgent.		Ordinary.		Deferred.	
	Rs.	A.	Rs.	A.	Rs.	A.
First 8 words or groups of 3 figures ...	2	0	1	0	0	8
Each additional word or group of 3 figures ...	0	4	0	2	0	1

I.—'*Urgent*' *telegrams receive instant transmission* and have the right of precedence over ordinary messages and of special delivery at destination.

II.—'Ordinary' telegrams are transmitted in their turn after urgent telegrams, and are delivered by messengers between day-break and 9 P. M. local time.

III.—'Deferred' telegrams are transmitted when the lines are clear of *urgent* and *ordinary* telegrams, and are usually delivered by post.

IV.—No charge is made for the transmission of the address.

V.—The 'address' includes names of office from and to which the telegram is to be despatched, the actual names or designations of the sender and addressee, and the latter's address. No other words can be transmitted unless paid for as part of the body of the message, and Telegraph officials are authorized to omit from the address any words which are not essential to the correct delivery of the telegram.

VI.—If the sender of a telegram desire his own address to be telegraphed, it must be paid for.

VII.—The address must contain all the information necessary to ensure the delivery of the telegram at its destination, and the sender in all cases supports the consequences of insufficiency of address. After the telegram is once despatched, it can neither be cancelled, completed, nor rectified, except by the despatch of a fresh paid telegram.

VIII.—With the exception specified in clause XIV of this rule, all charges on telegrams must be prepaid in the following manner :—

(*a*) At Government Telegraph Departmental Offices in telegraph stamps only.

(*b*) At Postal combined Offices in telegraph stamps or postage stamps at the option of the sender.

(*c*) At Postal Receiving Offices in telegraph stamps or postage stamps or in cash at the option of the sender.

(*d*) At Railway Telegraph Offices in cash or telegraph stamps at the option of the sender.

(*e*) Telegrams sent by post to any Telegraph Office from a place where there is no Telegraph Office may be paid for in telegraph stamps or postage stamps.

IX.—Telegraph stamps are double-headed, the object being that the upper half shall be returned on the receipt (whereby the sender receives a guarantee that his telegram has not been suppressed for the sake of the stamps), and the lower half shall be affixed to the telegram as voucher to Government that it has been prepaid.

X.—The senders of telegrams must affix their telegraph stamps on the spaces left blank for the purpose on the telegram forms—the upper half on the receipt, the lower half on the telegram,—and they should see that the stamps are defaced with the office stamp which bears the name of the office and the date.

XI.—Telegraph stamps which have been cut in two, before being sent into a Telegraph Office, or are in any way defaced, discolored, or damaged, are not accepted.

XII.—The value of damaged telegraph stamps will ordinarily be refunded on application to the Government Telegraph Check Office, Calcutta, if such application be accompanied by a statement of the cause of damage, and if no doubt exists that the damaged stamps are genuine and that the damage was not intentional.

XIII.—Stamped receipts for telegram charges are given at 'Postal Combined' or 'Railway' Telegraph Offices.

XIV.—Telegrams are sent 'bearing' from sea-ports when received for despatch by mail steamers or other vessels; but no such telegram, whether 'prepaid' or 'bearing' will be transmitted until the name of the vessel from which it is received is known at the Telegraph Office. Bearing telegrams will not be delivered to the addressees until after payment has been obtained.

APPLICATION OF CHARGES.

Rule 11.—The maximum length of a word is fixed at six syllables. The excess is counted as a word.

Rule 12.—Telegrams must not contain any unusual combinations, abbreviations, or constructions.

I.—Any word in common use, which, although requiring two words to express it, is generally recognized as one word, is charged as one word when so written; provided that the two parts are not joined by a hyphen or apostrophe, and that the whole is of six or less than six syllables. "Half-penny," "twopence," "threepence," &c., up to "elevenpence," when written as a single word, count as one word only. "F. O. B.," "C. F. I.," "A.M.," and "P.M.," when written as separate letters, are each counted as three and two words respectively; but these specified abbreviations (and no others) when written "fob," "cfi," "am," "pm" are accepted each as one word.

II.—Words joined by a hyphen are counted as so many separate words.

III.—Words separated by an apostrophe are counted as so many separate words, except in the case of nouns in the possessive case, as "General's," "Charles," "brother's."

IV.—Proper names of towns and persons, names of places, streets, ships, titles, christian names, prefixes, and qualifications are counted for the number of words employed by the sender to express them.

V.—Every insolated character, whether letter or figure, is counted as a word. The same applies to an under line.

VI.—Signs of punctuation, hyphens, apostrophes, inverted commas, parenthesis, fresh paragraphs are not counted or signalled; but decimal points, commas, bars of division, &c., used with figures, are each counted as a figure and signalled.

Rule 13.—When numbers are expressed in figures, all the characters, figures, letters, or signs in each group are added together; the total divided by three, and the quotient, plus one for the remainder, if there be any, gives the number of words the group represents.

I.—Signs used to separate groups and letters added to figures to form ordinal numbers are counted each as a figure or letter. Groups of letters not forming words (letter cipher) cannot be transmitted.

Rule 14.—All that the sender writes in his telegram to be transmitted is to be included in the cost, with the exception of the address as defined in Rule (10 VI).

I.—The day, hour, and minute (Madras time) at which a telegram is booked when tendered for despatch are added by the Telegraph Office and telegraphed free. Senders may date or time their telegrams if they desire, but in such case their dates or times will be charged for.

Rule 15.—State telegrams from all Government officials must be classed either 'urgent' or 'deferred,' and as a rule paid for in cash or in stamps prior to despatch. The charges are the same for State as for private telegrams.

I.—The rule regarding prepayment will be relaxed in case of great emergency. Whenever an 'urgent' State telegram is tendered for despatch under this permission, the sender must take the necessary steps to ascertain the charges on it, and pay them into the Telegraph Office within 24 hours. The rule cannot be relaxed in case of 'deferred' State telegrams.

II.—State messages not marked 'Urgent' will be treated as 'Deferred.'

III.—State telegrams take their turn for despatch with 'urgent' and 'deferred' private telegrams according to the order in which they were tendered.

Rule 16.—All telegrams, State and Private, must be paid for except the following, *viz*:—

(*a*) Those on the service of the Government Telegraph and Postal Departments which are sent free to and from any Telegraph Office.

(*b*) Those on the service of certain Foreign Governments regarding which the Government of India defines special rules in each case.

REPLY PAID.

Rule 17.—A reply can be prepaid by the sender of a private telegram or of a State telegram addressed to a person, other than a Government official, depositing a sum of not less than eight annas and not more than two rupees. The sender of a reply paid telegram is to add after the text of

his telegram (but separated from it) the words "reply paid" and the amount he deposits, thus, "Reply paid ten annas" and such words will not be charged for.

I.—The terminal office delivers to the addressee a 'pass' or order for the amount prepaid, leaving it to him to send his answer how, and when, and to what address he pleases, or not to send one at all. The reply, if sent, must be accompanied by the 'pass.'

II.—When a telegram to which a reply is prepaid is addressed to a place where there is no Telegraph Office, the telegram and 'pass' are forwarded to destination from the nearest Telegraph Office by ordinary post free of charge.

III.—Should it be impossible to effect delivery of a '*Reply paid*' telegram, the terminal office sends a telegram to that effect to the sender, and the amount deposited will be refunded on application being made to the Telegraph Check Office, Calcutta.

IV.—It is not compulsory on the addressee to sent a reply. The duty of the terminal office consists simply in the delivery of the pass for the amount prepaid, leaving him at liberty to do what he pleases with it.

V.—The sender of a State telegram addressee to a Government official may not prepay a reply. And in the case of a State telegram addressed to other than a Government official, any sum deposited by the sender under this rule must be intended for no other purpose than to cover the cost of a return telegram.

ACKNOWLEDGMENT OF DELIVERY.

Rule 18.—Any sender can, by writing after the text of his telegram (but separated from it) the words "Acknowledgment prepaid," require that a notice of the time at which his telegram is delivered be transmitted to him by telegraph, and the charge for such notice or acknowledgment is one rupee.

I.—This advice of delivery may be addressed to him at any place he may name.

II.—If the telegram cannot be delivered, the return telegram indicates the circumstances which prevented delivery, and, if possible, gives the information necessary to enable the sender to cause his telegram to reach its destination. The return telegram has priority in transmission over ordinary telegrams.

MULTIPLE TELEGRAMS.

Rule 19.—A telegram addressed to several persons in one locality, or to the same person at several places of residence in one locality, with or without transmission by post, is charged for as a single telegram; but a copying fee of four annas per 100 words, plus four annas for the excess independently of postage, if any, is charged for each destination after the first.

I.—A telegram addressed to several persons or to the same person in localities where delivery is to be effected by different offices, is charged for as so many separate telegrams.

II.—If the sender wishes each copy of the telegram to bear only the address of the person to whom it is to be delivered, he should add after the text of his telegram, but separated from it, the words "—addresses." If, on the other hand, he desires that each addressee shall be made aware to what other persons the telegram has been addressed, he should add the words "——addresses on each copy." In the absence of special instructions, it will be assumed that he wishes only one address to appear on each copy. In either case these instructions are not charged for.

REPETITION.

Rule 20.—The sender of any telegram can, by writing the word "Repetition" after the text of his telegram (but separated from it), require that it be repeated; the charge for repeating is equal to one-fourth the charge for the message.

I.—In this case the different offices employed in its transmission repeat it back to each other.

II.—A repeated telegram is indicated by the word 'repeated,' which, to insure the greatest accuracy, is telegraphed (free) both in the official instructions and as the first word of the text of the telegram.

OPEN DELIVERY.

Rule 21.—If the sender desires his telegram to be delivered open, he is to write the words "Deliver open" after the text of his telegram (but separated from it).

CANCELLATION.

Rule 22.—If the sender of an inland telegram wishes to cancel it before transmission has commenced, he can do so; but the charges upon it will not be returned when once the stamps are obliterated.

I.—If the telegram is in course of transmission, or has already been despatched, it can only be cancelled by a paid telegram from the sender to the terminal office.

II.—If, in addition, the sender wishes to be informed by telegraph in what manner his request has been acted upon, he must deposit the cost of the return telegram.

CERTIFIED COPIES.

Rule 23.—The sender and receiver have a right to be furnished with certified copies of any telegrams sent or received by them. A fee of four annas per hundred words or fraction of one hundred words is payable for every copy furnished.

I.—Within three days of despatch or receipt copies can be given by the Telegraph Office concerned, but after that period applications for copies must be made to the Telegraph Check Office, Calcutta.

II.—Applications for copies must be made within four months of the date of the telegram. At the expiration of that period originals and copies of all telegrams are destroyed.

PRESERVATION.

Rule 24.—Application may be made by an interested party to the Government Telegraph Check Office for the preservation of specified telegrams exchanged between other persons on the ground of pending or contemplated judicial proceedings. Such application must be made within four months of the dates of the telegrams, and such telegrams will then be preserved for a further period of four months, at the expiration of which time they will, in default of a renewed application, be destroyed.

I.—It must be understood that the duty of the Telegraph Department in the matter is confined to making the search and preserving the telegrams if found. No information as to the result of the search will be furnished, and any telegrams answering the description given which may be found will only be produced on the order of a competent court of law or other competent authority.

Rule 25.—Should the particulars furnished be insufficient to enable the Check Office to at once trace the telegrams, applied for under either Rule 23 or Rule 24, the cost of searching for them must be deposited by the applicant. A fee of one rupee is charged for searching through the telegrams of any Telegraph Office for one day: thus, if it be required to examine the telegrams of two Telegraph Offices over a period of five days, the searching fee will be ten rupees.

DELIVERY.

Rule 26.—Telegrams are delivered free of charge within five miles of a Telegraph Office. "Deferred" telegrams are usually delivered through the Post Office of the place of destination.

I.—Beyond the free delivery radius distance telegrams will be sent by post without charge, or by such other means as the sender may arrange and pay for.

II.—Should the addressee of a telegram have left the place to which it is addressed, it will, if returned unopened with definite instructions as to the new address, be retransmitted without extra charge.

III.—The messenger who delivers a telegram may be entrusted with the reply, provided he be not detained for this purpose more than five minutes. The fact of the reply having been given to the messenger, and the amount paid to him, should be mentioned on the receipt given for the original telegram.

REGISTERED ADDRESSES.

Rule 27.—Any firm or individual expecting to receive inland or foreign telegrams can register an abbreviated address at the Government Telegraph Office from which such telegrams have to be delivered. The fee for registration of *each* abbreviated address is Rs. 10 per annum, payable in advance on the 1st January in each year, or Rs. 50 for all time with a fine of Rs. 5 for every change of address.

I.—Abbreviated addresses are considered confidential.

II.—No abbreviated address can be accepted which has already been registered locally by another firm or individual.

III.—The Government Telegraph Department accepts no responsibility in respect of the delivery of any telegram having an abbreviated address if such address has not been registered.

REFUNDS.

Rule 28.—If an 'ordinary' or 'urgent' private telegram be not delivered, or be subjected to serious delay through the fault of any Telegraph Administration in India, the whole charge made for it will be returned to the sender.

Rule 29.—If an 'ordinary' or 'urgent' private telegram be delivered wholly or partially in an unintelligible state, a refund will be made only when the extra charge for 'repetition' has been paid by the sender.

Rule 30.—No refund will under any circumstances be made for a State telegram of any class or for a 'deferred' private telegram.

I.—Applications for refunds, as also all complaints respecting telegrams should be addressed to the Telegraph Check Office, Calcutta. Such claims for refund must be made within one month from the date of the telegram; but this period is extended to two months in the case of a 'repeated' telegram or of a telegram for which a 'Reply' or an 'Advice of Delivery' has been prepaid.

II.—When no doubt exists as to an overcharge having been made on an inland telegram by the mistake of an official at any Telegraph Office, such overcharge is to be at once refunded by such Office.

CLEAR LINE TELEGRAMS.

Rule 31.—On emergent occasions of great importance, the public functionaries named below have the power to 'clear the line,' that is, to suspend the receipt and despatch of all messages until the one for which the line is 'cleared' is passed on :—

(1) The Governor-General of India.

(2) The Governors of Madras and Bombay.

(3) Commanders-in-Chief, India, Madras and Bombay.

(4) Lieutenant-Governors of Bengal and the Punjab, Lieutenant-Governor of North-Western Provinces and Chief Commissioner of Oudh.

(5) Secretaries to the Government of India.

(6) Secretaries to the Governments of Madras, Bombay, Bengal, North-Western Provinces, and Punjab.

(7) Chief Commissioners of the Central Provinces, British Burma and Assam.

(8) Agents to the Governor-General, Rájputána, Central India and Biluchistán.

(9) Commissioners of Sindh and Peshávar.

(10) The Residents at Hyderabad (Deccan) and Mysore.

(11) The Maharája of Patiála, from the Patiála Office only.

(12) Director-General of Telegraphs in India.

The telegrams so sent are, however, to be paid for as other State 'urgent' telegrams.

PRESS TELEGRAMS.

Rule 32.—The following are the rates charged for press telegrams :—

	First 32 words or groups of three figures.	Every 4 additional words or group of three figures.	Remarks.
	Rs. A.	Rs. A.	
Urgent—	2 0	0 4	Between any two Government Telegraph Offices in India.
Ordinary—	1 0	0 2	
Deferred—	0 8	0 1	

Rule 33.—A press telegram to be accepted at press rates must fulfil the following conditions :—

I.—It must be addressed to a newspaper, the name of which is contained in the Telegraph Department list of registered newspapers. (Applications for the registration of newspapers should be made on forms to be obtained at Government Telegraph Department Signal Offices.)

II.—It must be addressed to the newspaper in accordance with its registeted title and to the town at which the newspaper is registered as being printed and published.

III.—It must, except as provided hereafter in condition (V), contain only intelligence which is clearly intended for publication in the strict sense of the term, and must not contain commercial news of any kind.

IV.—It must be written in the English language.

V.—It may also be a telegram sent from or to the newspaper by its registered title (but not in the name of the editor, publisher, manager, or any other person), to or from its correspondents or employés on the subject of a telegram published or to be published, or to an official of the Government Telegraph Department on matters of press business.

VI.—If a press telegram be addressed to the editor, publisher, manager, or any other person connected with the newspaper by name or person, it is chargeable at the full inland rates (see Condition II).

VII.—Whenever demanded, a copy of every newspaper in which a press telegram is published must be furnished to the telegraph office from which that press telegram was delivered.

VIII.—A single press telegram must not exceed 256 words (8 units of charge). Long news messages must be broken up into separate telegrams, all of which must be numbered, and each of which, except the last, must contain the words "more to follow." These words and the numbers are to be written by the sender in the space left in the telegram form for "official instructions," and they will not be charged for.

Example.—A long news message of 1,000 words would require at least 4 telegrams numbered, in the space set apart of "official instructions," 1, 2, 3 and 4, and numbers 1, 2, 3 would also bear the words "more to follow" in the official instructions.

Rule 34.—The Press Telegram Rates apply only to telegrams which satisfy all the conditions of Rule 33, and any subsequent claim made by the Government Telegraph Department for the difference between press and full inland rates must be satisfied immediately on demand.

Rule 35.—Press Telegrams may be accepted "Bearing" from correspondents provided that any newspaper, which may desire the facility, obtain previous special sanction from the Director-General of Telegraphs.

Rule 36.—The Press Telegram Rules do not apply to Railway Telegraph systems.

W. S. TREVOR, *Colonel, R.E.,*

Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, JUNE 17, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 12TH JUNE 1886.

HOME DEPARTMENT.

NOTIFICATION.—JUDICIAL.

Simla, the 8th June 1886.

No. 759.—The services of Captain W. S. Hewett, 8th Bengal Infantry, are placed temporarily at the disposal of the Government of the Punjab for employment as an officiating Cantonment Magistrate.

A. P. MACDONNELL,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Simla, the 11th June 1886.

No. 1347.—As it does not appear to be generally known that Government Promissory Notes can be readily converted into Stock Certificates, and reconverted into Promissory Notes, at the option of the holders, and that Stock Certificate-holders enjoy certain special advantages, the attention of holders of Government Securities is drawn to the following particulars :—

1. Government Promissory Notes can be converted into Stock Certificates and reconverted into Promissory Notes at any time, at the option of the holder.

2. The holders of Stock Certificates are not required to present them in person or by agent when the interest becomes due. On application made, interest will be paid to Stock Certificate-holders by warrants on any Government Treasury, which warrants will be sent by post, on the day the interest falls due, to the Stock Certificate-holders direct, or through the Treasury Officer, as they may desire.

3. Stock Certificates are not negotiable by endorsement, and are consequently of no value in the hands of a wrongful holder, and the risks arising from the possession of, or repeated transmission of, negotiable Securities are thereby avoided.

4. In the event of the loss of a Stock Certificate by theft, fire, &c., a fresh Certificate will issue on satisfactory evidence of loss.

NOTE.—Further particulars can be obtained on reference to the Public Debt Offices, Calcutta, Madras and Bombay.

CODES.

The 10*th June* 1886.

No. 1299.

CIVIL LEAVE CODE.

PAGE 200.

Section 143 (*a*).

Insert the following as an "Exception" *under this Section* :—

"*Exception.*—Leave may be granted to Tahsíldárs in the North-Western Provinces and Oudh by Commissioners of the Divisions in which they are serving."

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 11*th June* 1886.

FURLOUGH AND LEAVE.

No. 386.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

* * * * * * * *

Major A. deC. Rennick, Bengal S. C., (m. c.) for four months.

* * * * * * * *

PROMOTIONS.

No. 387.—The following promotions are made, subject to Her Majesty's approval :—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels. Dated 8*th June* 1886.

* * * * * * * *

Major Vincent Rivaz.

* * * * * * * *

No. 392.—PUNJAB FRONTIER FORCE—

(Queen's Own) Corps of Guides.

Havildar Lénú to be Jemadar, *vice* Jemadar Thégá, deceased, with effect from the 15th May 1886.

E. H. H. COLLEN, *Lieut.-Colonel,*

Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 5th June 1886.

No. 147.—Major E. Harvey, R. E., Executive Engineer, 1st Grade, Punjab, officiated as a Superintending Engineer from the 5th March to 7th May 1886.

Mr. H. A. S. Fenner, Executive Engineer, 1st Grade, Punjab, is promoted to Superintending Engineer, 3rd Class, temporary rank, with effect from the 8th May 1886.

W. S. TREVOR, *Colonel, R. E.,*

Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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LAHORE, THURSDAY, JUNE 24, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 19TH JUNE 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

SEPARATE REVENUE.

ASSESSED TAXES.

Income Tax.

Simla, the 16th June 1886.

No. 1422.—In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor-General in Council is pleased to declare that the Provident Fund of the Oudh and Rohilkund Railway Company shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

SEPARATE REVENUE.

ASSESSED TAXES.

The 14th June 1886.

No. 1383.—In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor-General in Council is pleased to rule—

(1) Contributions made by the employés of the Bombay Port Trust to the Provident Fund established for their benefit, to whom clause (*g*) of Section 5 of Act II of 1886 does not apply, shall be exempt from liability to assessment under that Act on the same conditions and to the same extent as sums deducted from salary under the authority or with the permission of the Government are exempt under the said clause.

(2) The Provident Fund of the Bombay Port Trust shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India in the Department of Finance and Commerce, No. 593, dated the 5th February 1886.

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 18th June 1886.

APPOINTMENTS.

No. 395.—The following addition is made to G. G. O. No. 432 of 1884:—

IX.—The removal of officers to the unemployed supernumerary list will necessitate their removal from the appointments named in the foregoing clauses.

No. 400.—PUNJAB FRONTIER FORCE—

3rd Punjab Cavalry.

Surgeon S. F. Bigger, M.B., to be Medical Officer, *vice* Surgeon J. G. Hancock, transferred to the 5th Punjab Cavalry. Dated 13th April 1886.

5th Punjab Cavalry.

Surgeon J. G. Hancock, Medical Officer, 3rd Punjab Cavalry, to be Medical Officer, *vice* Surgeon-Major C. P. Costello, appointed Medical Storekeeper, Meean Meer. Dated 15th April 1886.

6th Punjab Infantry.

Lieutenant H. G. Burton, Somersetshire Light Infantry, officiating Wing Officer on probation, 16th Madras Infantry, to be officiating Wing Officer, on probation. Dated 30th May 1886.

FURLOUGH AND LEAVE.

No. 402.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

* * * * * * * *

Surgeon-Major T. Moloney, M.D., (m. c.) for six months.

LONDON GAZETTE.

No. 403.—The following extract is published for general information:—

"London Gazette," dated the 14th May 1886, page 2335.

"INDIA OFFICE;

14th May 1886.

The Queen has approved of the following Promotions among the Officers of the Staff Corps and Indian Military Forces made by the Governments in India:—

BENGAL STAFF CORPS.

To be Majors.

Captain and Brevet-Major Leslie Trevor Bishop. Dated 2nd March 1886."

* * * * * * * *

PROMOTIONS.

No. 404.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonels in the Army.

Lieutenant-Colonel George Gordon Young, Bengal Staff Corps,—13th June 1886.

Lieutenant-Colonel Edward Charles Garstin, Bengal Staff Corps,—13th June 1886.

E. H. H. COLLEN, *Lieut.-Colonel,*

Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 17th June 1886.

No. 155.—The services of Mr. E. S. Farrant, Executive Engineer, 3rd Grade, Punjab, are temporarily placed at the disposal of the Foreign Department.

No. 156.—The following promotions are made in the Superior Accounts Establishment, with effect from the 7th May 1886 :—

Names.	From	To
* * *	* * * *	* * * *
Mr. S. K. L. Yeats ...	Deputy Examiner, 2nd Grade, sub. *protem.*	Deputy Examiner, 2nd Grade, permanent.
* * *	* * * *	* * * *
Mr. G. H. LeMaistre ...	Deputy Examiner, 2nd Grade, sub. *protem.*	Deputy Examiner, 2nd Grade, permanent.
* * *	* * * *	* * * *

W. S. TREVOR, *Colonel, R. E.,*
Secretary to the Government of India.

Government Gazette

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LAHORE, THURSDAY, JULY 1, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 26TH JUNE 1886.

HOME DEPARTMENT.

NOTIFICATION.—ECCLESIASTICAL.

Simla, the 23rd June 1886.

No. 179.—*Erratum.*—In Home Department Notification No. 105, dated the 16th April 1886, *for* "25th February 1886," *read* "24th February 1886.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

Simla, the 25th June 1886.

CODES.

No. 1602.

CIVIL PENSION CODE.

PAGE 42.

Section 88.

Add the following under Rule (e) to this Section :—

"All officers in the Punjab transferred before the 1st July 1886 to service under District Boards constituted under Act XX of 1883."

STAMPS.

NON-JUDICIAL.

Amendments, &c.

No. 1619.—*Erratum.*—In line 4 of this Department Notification No. 590, dated the 5th May 1886, *for* "4043" *read* "4643."

D. M. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 2nd July 1886.

APPOINTMENTS.

No. 428.—PERSONAL STAFF—

The Viceroy and Governor-General has been pleased to make the following appointments on His Excellency's personal staff, with effect from the 1st June 1886 :—

* * * * * * * *

Subadar-Major Balbhadar Negi, Bahadur, 5th Goorkha Regiment, to be Honorary Aide-de-Camp.

No. 429.—PUNJAB FRONTIER FORCE—

3rd Sikh Infantry.

Lieutenant C. V. F. Townshend, Royal Marine Light Infantry, Wing Officer, on probation, 7th Madras Infantry, to be Officiating Wing Officer on probation. Dated 15th June 1886.

VOLUNTEER CORPS.

1st Punjab Volunteer Rifle Corps.

No. 431.—Mr. Richard Augustus Ballard to be Lieutenant, to complete the establishment.

2nd Punjab (Simla) Volunteer Rifle Corps.

No. 432.—Mr. William Hodder to be Lieutenant, *vice* Lieutenant R. J. Taylor, who has resigned the appointment.

FURLOUGH AND LEAVE.

No. 433.—The undermentioned officer is granted furlough out of India, with the necessary subsidiary leave :—

Captain E. C. Wace, R.A., Commandant, No. 4 (Hazara) Mountain Battery, (m. c.) for 182 days,—5 days under rules IX and XV, and the remaining period under rule XIV, clause (2), of the regulations of 1868.

LONDON GAZETTE.

No. 437.—The following extracts are published for general information :—

" *London Gazette, dated the* 29*th May* 1886, *pages* 2633 *and* 2634.

WAR OFFICE;

Pall Mall, 29*th May* 1886.

The Queen has been graciously pleased, on the occasion of the celebration of Her Majesty's Birthday, to give orders for the following promotions in, and appointments to, the Most Honorable Order of the Bath :—

* * * * * * * *

To be Ordinary Members of the Military Division of the Third Class, or Companions of the said Most Honorable Order, *viz.*,—

* * * * * * * *

Lieutenant-Colonel Wardlaw Cortlandt Anderson, Bengal Staff Corps.

Brigade-Surgeon George Farrell, Bengal Medical Establishment.

INDIA OFFICE;

29*th May* 1886.

The Queen has been graciously pleased to nominate and appoint—

* * * * * * * *

Deputy Surgeon-General Alexander Morison Dallas, Indian Medical Department, Bengal, Inspector-General of Civil Hospitals, Punjab;

* * * * * * * *

to be Companions of the Order of the Indian Empire.

PROMOTIONS.

No. 438.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Lieutenant-Colonel Theophilus Higginson, Madras S. C.,—26th June 1886.

* * * * * * * *

No. 441.—PUNJAB FRONTIER FORCE—

5th Punjab Infantry.

Subadar Búdh Singh to be Subadar-Major, *vice* Subadar-Major Pír Shah, Sirdar Bahadur, invalided;

Jemadar Háshim to be Subadar, *vice* Subadar-Major Pír Shah, Sirdar Bahadur invalided;

Jemadar Shám Singh to be Subadar, *vice* Subadar Uttam Singh, invalided;

Havildar Vir Singh to be Jemadar, *vice* Jemadar Wariám Singh, invalided;

Havildar Chet Singh to be Jemadar, *vice* Jemadar Shám Singh, promoted;

Havildar Passand Khan to be Jemadar, *vice* Jemadar Háshim, promoted,—

with effect from the 3rd June 1886.

E. H. H. COLLEN, *Lieut.-Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

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LAHORE, THURSDAY, JULY 15, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 10TH JULY 1886.

MILITARY DEPARTMENT.

Simla, the 9th July 1886.

APPOINTMENTS.

No. 447.—PUNJAB FRONTIER FORCE—

(Queen's Own) Corps of Guides.

Major A. G. Hammond, V.C., Squadron Commander, to be Commandant of Cavalry, *vice* Lieutenant-Colonel R. C. Hutchinson, died of wounds received in action;

Captain F. D. Battye, Wing Commander, to be Squadron Commander, *vice* Major Hammond;

Captain M. C. Cooke-Collis, Squadron Officer, to be Wing Commander, *vice* Captain Battye,—

with effect from the 9th January 1886.

No. 1 *(Kohát) Mountain Battery.*

Captain F. H. J. Birch, R. A., to officiate as Commandant, *vice* Captain J. C. Shirres, on furlough. Dated 30th June 1886.

No. 3 *(Pesháwar) Mountain Battery.*

Lieutenant F. T. Cole, R.A., 2nd Subaltern, to be 1st Subaltern, *vice* Captain Birch, who has vacated the appointment on promotion;

Lieutenant P. W. D. Brockman, R.A., 3rd Subaltern, to be 2nd Subaltern, *vice* Lieutenant Cole;

Lieutenant C. E. Baynes, R.A., to be 3rd Subaltern, *vice* Lieutenant Brockman,—

with effect from the 20th May 1886.

1st Punjab Infantry.

Lieutenant C. Chamier, Madras S. C., Wing Officer, 6th Madras Infantry, to be Officiating Wing Officer. Dated 23rd June 1886.

FURLOUGH AND LEAVE.

No. 451.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Colonel E. P. Gurdon, Bengal S. C., Divisional and Sessions Judge, 1st Grade, Punjab, (p. a.) for one year and 97 days, under rule IX of the regulations of 1868.

No. 454.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

Colonel W. W. Boddam, Bengal S. C., (p. a.) for 183 days.

* * * * * * * *

PROMOTIONS.

No. 459.—PUNJAB FRONTIER FORCE—

4th Punjab Infantry.

Jemadar Umar to be Subadar, and Havildar Sákhi to be Jemadar, *vice* Subadar Abdul Rahim, invalided, with effect from the 5th March 1886.

E. H. H. COLLEN, *Lieut.-Colonel,*
Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, JULY 22, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 17TH JULY 1886.

HOME DEPARTMENT.

NOTIFICATION.—ESTABLISHMENTS.

Simla, the 14th July 1886.

No. 220.—The services of Lieutenant E. Inglis, of the Bombay Staff Corps, are placed at the disposal of the Government of the Punjab for employment in the Punjab Commission.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

CODES.

Simla, the 13th July 1886.

No. 1898.

CIVIL PENSION CODE.

PAGE 22.

Section 40.

Add the following to this Section :—

"and a Chaplain who has completed fifteen years' residence is entitled to a retiring pension of £292 a year, without regard to the total length of service."

SEPARATE REVENUE.

OPIUM.

The 17th July 1886.

No. 1951.—It is hereby notified—

(1) that in the calendar year 1887, 57,000 chests of Bengal Opium will be offered for sale, 4,750 chests in each month of the year :

(2) that of the 4,750 chests to be offered for sale each month, 2,375 chests will consist of Patna and 2,375 chests of Benares Opium.

SEPARATE REVENUE.

ASSESSED TAXES.

Income Tax.

The 16th July 1886.

No. 1983.—In exercise of the powers conferred by Section 35 of the Court Fees Act, 1870, the Governor-General in Council is pleased to direct that the fee payable under that Act on an application to a Collector or to any officer or person exercising all or any of the functions of a Collector, with respect either to liability to assessment, or to the amount of an assessment, under Act II of 1886, shall be limited to one anna.

D. BARBOUR,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 16th July 1886.

APPOINTMENTS.

No. 464.—With reference to G. G. O. No. 188 of 1886, Brigade-Surgeon G. Farrell, C.B., Indian Medical Service, Bengal Establishment, Honorary Surgeon to the Viceroy, is appointed Principal Medical Officer of the Field Force in Upper Burma, with the temporary rank of Deputy Surgeon-General, with effect from such date as he may take over charge of the duties from Surgeon-Major H. W. Mackinnon.

STAFF CORPS.

No. 468.—Lieutenant Arthur Henry McMahon, Liverpool Regiment, Wing Officer, 1st Sikh Infantry, Punjab Frontier Force, is admitted to the Bengal Staff Corps from the 14th July 1885, subject to the confirmation of the Secretary of State for India.

No. 469.—With reference to G. G. O. No. 305 of 1886, Lieutenant Ivor Phillips, Manchester Regiment, Offg. Wing Officer, 2nd Sikh Infantry, Punjab Frontier Force, having passed the professional examination, is admitted to the Bengal Staff Corps from the 8th October 1884, subject to the confirmation of the Secretary of State for India.

PROMOTIONS.

No. 480.—The following promotion is made subject to Her Majesty's approval :—

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major Elliot Alexander Money. Dated 16th July 1886.

E. H. H. COLLEN, *Lieut.-Colonel,*
Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, JULY 29, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 24TH JULY 1886.

HOME DEPARTMENT.

NOTIFICATION.—FOREST.

Simla, the 23rd July 1886.

No. 604 *F.*—Consequent on the grant of furlough to Captain E. S. Wood, Conservator of Forests of the 2nd (officiating 1st) Grade, in charge of the Oudh Circle in the North-Western Provinces and Oudh, the following temporary promotions are made, with effect from the 12th August 1886, or the subsequent date on which Captain Wood may avail himself of the leave in question :—

* * * * * * * *

Mr. H. C. Hill, Deputy Conservator of Forests of the 2nd Grade in British Burma and Officiating Conservator of Forests of the 3rd Grade in the Punjab, to officiate in the 2nd Grade of Conservators.

* * * * * * * *

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—MUSEUMS AND EXHIBITIONS.

Simla, the 23rd July 1886.

No. 1826—1-39 *Ex.*—The following telegram, dated the 16th July 1886, received from Sir Philip Cunliffe Owen, Secretary to the Royal Commissioners for the Colonial and Indian Exhibition, 1886, is published for general information :—

" Telegram, 16th July 1886.

From—SIR PHILIP CUNLIFFE OWEN, K. C. B., K.C.M.G., C.I.E., London,

To—The VICEROY, Simla.

I AM requested by the Prince of Wales to inform your Excellency that the Queen-Empress visited the Indian Section of the Exhibition this morning, through which she was conducted by Mr. Buck, Commissioner for India. Her Majesty carefully inspected the collec-

tions from Hyderabad, Coorg, Mysore, Madras, Burma, Assam, the Central Provinces, Kashmir, Punjab, North-West Provinces and Oudh, Bengal and Nepal, Bombay and Baroda, Central India States and the Rajputana States. The Queen also inspected in detail the Economic Section, with the value of which Her Majesty was deeply impressed, the Silk Culture Court, and the Indian Palace. Her Majesty expressed her deep satisfaction in the splendid collections which have been brought together from the many portions of Her Indian Empire, and is desirous that your Excellency should make known to the Government of India and to their Highnesses the Princes her appreciation of their generous co-operation. The following gentlemen were presented to Her Majesty :—Major Nevill, Commissioner for the Nizam of Hyderabad, Colonel LeMesurier, Commissioner for the Maháráiah of Mysore, Mr. Bhownuggree, Commissioner for the Thakur Sahib of Bhownugger, Mr. Royle, Drs. Watt and Tyler, and Messrs. Wardle and H. S. King."

C. J. LYALL,

Offg. Secretary to Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

CODES.

Simla, the 19*th July* 1886.

No. 2044.

CIVIL PENSION CODE.

CHAPTER III.

PAGE 10.

Section 11 (*b*).

Substitute the following for the first six lines of this Section :—

" (*b*) Medical Officers lent to charitable dispensaries or hospitals in British India, the Deputy Superintendent of Vaccination, Calcutta, the Superintendent of Vaccination in Karachi, the Assistant Superintendent of Vaccination in Bombay, the head, second, third and fourth clerks in the Presidency Vaccination Office, Bombay, and the clerk in the office of the Superintendent of Vaccination at Karachi, who are all Enrolled Officers of Government."

The 20*th July* 1886.

No. 2072.

CIVIL LEAVE CODE.

PAGE 212.

Section 161 (*b*).

Rule 3.

Substitute the following for the sentence beginning with "Except" *in this Rule :—*

" Except in the case (*a*) of Covenanted Engine Drivers and (*b*) of Covenanted Mechanics, Boilermakers, &c., when the recovery should be made in such a manner as will ensure their receiving in any one month not less than (*a*) Rs. 25, exclusive of overtime or other allowances, and (*b*) Rs. 50."

The 21*st July* 1886.

No. 2075.

CIVIL LEAVE CODE.

PAGE 188.

Section 122.

Insert the following " Note " *under this Section :—*

[" NOTE.—Time spent by a Chaplain in Kashmir, under Foreign Department order No. 84, dated 13th March 1863, counts as time spent on duty, except for the purposes of this Section."]

The 22nd July 1886.

No. 2097.

CIVIL LEAVE CODE.

PAGE 153.

Section 26.

Strike out the words "other than a Native Judge" *in this Section.*

SEPARATE REVENUE.

ASSESSED TAXES.

Income Tax.

The 22nd July 1886.

No. 2100.—In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor-General in Council is pleased to rule that the Madras Widows' and Orphans' Fund shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

SPECIAL.

Simla, the 23rd July 1886.

No. 485.—With the sanction of Her Majesty's Government, the Right Hon'ble the Viceroy and Governor-General of India in Council is pleased to notify the transfer of the Punjab Frontier Force, the administration of which has hitherto been vested in the Government of the Punjab to the command of His Excellency the Commander-in-Chief in India.

In doing so His Excellency in Council is authorised to express the high sense entertained by Her Majesty the Queen-Empress of the loyal and brilliant services which, under the Government of the province, the Punjab Frontier Force has invariably rendered to the State from the earliest period of its creation. The Governor-General in Council takes this opportunity to place on record his appreciation of the admirable manner in which the Force has for so many years been administered by the Punjab Government, and of the wise and well-directed measures taken by that Government from time to time to promote and maintain its efficiency.

In arranging the details of this change of control, the political exigencies of the frontier have been kept prominently in view, and every effort has been, and will be, made to interfere as little as possible with the present system of frontier administration. The Force will therefore continue as a separate unit for frontier duties, and, as far as may be found practicable, its local and distinctive character will be preserved, its institutions maintained, and its existing privileges continued.

The transfer will take place from the 1st August 1886, and His Excellency the Viceroy and Governor-General in Council is confident that all ranks of the Force, British and Native, under the command of His Excellency the Commander-in-Chief in India, will spare no efforts to worthily uphold the traditions of loyalty, discipline, and bravery, which have been handed down to them, and to maintain unimpaired the *esprit de corps*, efficiency, and soldierly qualities, which have gained for the Punjab Frontier Force honor and distinction, both in cantonments and in the field, and have raised this fine body of troops to the distinguished position of a fighting force second to none in the Army.

APPOINTMENTS.

No. 486.—ADJUTANT-GENERAL'S DEPARTMENT—

Captain H. T. Faithfull, Bengal S. C., Wing Officer, 19th Bengal Infantry, to be a Deputy-Assistant Adjutant-General for Musketry, *vice* Major W. F. Nuthall, whose tour of service in that appointment has expired. Dated 1st July 1886.

PENSIONS.

No. 498.—Honorary Surgeon-Major Joseph Alexander Cooper, of the Subordinate Medical Department, is transferred to the pension establishment, with effect from the 25th July 1886.

RETIREMENT.

No. 504.—VOLUNTEER CORPS—

3rd or Sind, Punjab and Indus Valley Railways Volunteer Rifle Corps.

Lieutenant-Colonel Boyle T. Hill is permitted to retain his rank and to wear the uniform of his corps on retirement.

E. H. H. COLLEN, *Lieut.-Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, AUGUST 5, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 31ST JULY 1886.

HOME DEPARTMENT.

NOTIFICATION.—MEDICAL.

Simla, the 30th July 1886.

Home Department Notification No. 150, dated 15th March 1880.

Home Department Resolution Nos. F./336-42, dated 30th July 1880.

No. 361.—In continuation of G. G. O. No. 13, dated 2nd January 1880, and in modification of the orders marginally noted, the Governor-General in Council is pleased, with the sanction of Her Majesty's Secretary of State, to issue the following orders regarding the administrative staff of the Indian Medical Service in the several Provinces of India.

2. The administrative appointments are the following :—

	Monthly Salary. Rs.
1 Surgeon-General and Sanitary Commissioner with the Government of India ...	2,700
1 Secretary to the Surgeon-General and Special Assistant to the Sanitary Commissioner with the Government of India.	1,200 rising to 1,400.
1 Deputy Surgeon-General with title of Inspector-General of Civil Hospitals for civil medical administration in Bengal...	2,250
1 Ditto ditto for North-Western Provinces and Oudh	2,250
1 Ditto ditto for Punjab ...	2,000
1 Deputy Surgeon-General for civil medical administration in the Central Provinces ...	1,800
1 Surgeon-General with the Government of Madras ...	2,500
1 Secretary to Surgeon-General with the Government of Madras	800 consolidated
1 Surgeon-General with the Government of Bombay ...	2,500
1 Secretary to Surgeon-General with the Government of Bombay ...	800 consolidated.

3. The Surgeons-General with the Government of India and with the Governments of Madras and Bombay will, in addition to performing civil administrative duties, be Heads of the Indian Medical Departments in their respective Presidencies. It will be their duty, among other matters, to propose transfers between the Military and Civil Departments, to recommend for promotion to the administrative grades, and to advise the Government on all questions relating to the admission of officers and subordinates to the Indian Medical Service, to the conduct and services of Indian Medical Officers of all grades, and to the supply of medicines and hospital stores. The Surgeon-General with the Government of India will be entitled to receive any information he desires from the Deputy Surgeons-General attached to the Local Governments and Administrations, and to communicate with these officers in regard to the operation of departmental rules and orders; but he will exercise no direct authority over these officers, who will be solely under the orders of the Local Government or Administration to which each belongs.

4. Officers will be selected for the above-named administrative offices by the Government of India for the Bengal Presidency, and by the Governments of Madras and Bombay for those Presidencies, respectively. Selections will be made in each Presidency from the whole Indian Medical Service of that Presidency; and the principles of selection hitherto followed in all other respects in making such appointments will be observed.

5. The Deputy Surgeon-General for the Central Provinces will also be Sanitary Commissioner for those Provinces. As already notified in the Military Department order of the 2nd January 1880 above quoted, the Deputy Surgeon-General of the Eastern Frontier District will, in addition to his military duties, carry on the civil medical administration of Assam, and will also perform the duties of Sanitary Commissioner in that Province. The Deputy Surgeon-General of the Punjab Frontier Force will also exercise the civil medical administration of that circle; and in respect of these civil duties he will be subject to the orders of the Provincial Deputy Surgeon-General, styled Inspector-General of Civil Hospitals.

6. In Central India, the Presidency Surgeon at Indore will perform the duties of an administrative medical officer as regards all civil medical officers and subordinates employed under the orders of the Agent to the Governor-General for Central India. He will exercise a general supervision over these officers, and advise the Agent to the Governor-General on all civil medical arrangements.

7. In Berar, the Sanitary Commissioner will be entrusted with the medical administrative duties of the Province, instead of the Deputy Surgeon-General at Hyderabad, who is now a purely military officer.

8. The administrative medical and sanitary duties, including vaccination, will, for the Province of Burma, be performed by the Inspector-General of Jails, in addition to his other duties.

9. In the Andamans, the Senior Medical Officer will be entrusted with the medical administrative duties of the Settlement, including the Nicobars.

10. In Rájpútána, the Superintendent-General of Dispensaries and Vaccination will exercise the functions of an administrative medical officer in respect of all civil medical duties.

11. In Bilúchistán, the Residency Surgeon, Quetta, will exercise the functions of an administrative medical officer in respect of the civil medical duties in Bilúchistán, at Sibi, and on the Bolan and Sind-Peshín State Railways.

12. In minor matters, such as the submission of periodical returns and furnishing information, the officers above-named, *viz.*, the Residency Surgeon, Indore, the Sanitary Commissioner, Berar, the Inspector-General of Jails, Burma, the Senior Medical Officer of the Andamans, and the Superintendent-General of Dispensaries, Rájpútána, and the Residency Surgeon, Quetta, will communicate direct with the Surgeon-General with the Government of India; but all matters of importance should be submitted to the Government of India by the Agent to the Governor-General for Central India, the Resident at Hyderabad, the Chief Commissioner of Burma, the Superintendent of Port Blair, or the Agent to the Governor-General for Rájpútána or Bilúchistán, as the case may be.

13. In all Provinces for which a separate Sanitary Commissioner is sanctioned, the Sanitary Department will, except in regard to leave, pensions, and such questions, remain distinct from, and not subordinate to, the Medical Department; and in selection for such posts, knowledge and experience as a sanitary officer will be specially considered. The Sanitary Commissioners of such Provinces shall no longer, in virtue of their appointments as such, have the rank and privileges of a Deputy Surgeon-General. This rule will apply to all officers appointed as Sanitary Commissioners after the 19th March 1886, the date of receipt of the Secretary of State's Despatch No. 37 (Military), dated London, 25th February

1886. As a compensation for the withdrawal from Sanitary Commissioners of the rank and privileges of a Deputy Surgeon-General, Her Majesty's Government have sanctioned the annual grant of four extra pensions of £100 each to senior officers of the Indian Medical Department in the proportion of two for the Bengal and one each for the Madras and Bombay Medical Services. The conditions attaching to the grant of these pensions are embodied in India Army Circulars of 1886, clause 91, issued by the Military Department.

14. The supervision of the Vaccination Department will form an important part of the duties of the Sanitary Commissioner in each Province. The Superintendents of Vaccination are Deputy Sanitary Commissioners, under the orders of the Sanitary Commissioner, who will utilise not only them, but also the whole vaccination staff, on sanitary work. Civil Surgeons will also assist the Sanitary Department as far as practicable in this important duty.

15. Although the administration of the Indian Medical Service is divided into two branches, Civil and Military, Indian Medical Officers will remain, as now, military officers; those in civil employment being only lent to the Civil Department, and being liable to be called on for military duty in the event of their services being required.

A. P. MACDONNELL,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

CODES.

Simla, the 27th July 1886.

No. 2177.

CIVIL PENSION CODE.

PAGES 70 AND 71.

Section 129.

Rule 9.

Insert the following Exception under this Rule :—

Examiners of Public Works Accounts will keep the service registers and service books of officers and subordinates of the Public Works Department transferred to foreign service, and will issue their last-pay certificates; all contributions paid into the treasuries on account of these officers being reported to the Examiners by the Civil Accountant-General.

D. BARBOUR,
Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, AUGUST 12, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 7TH AUGUST 1886.

HOME DEPARTMENT.

NOTIFICATION.—ECCLESIASTICAL.

Simla, the 6th August 1886.

No. 212.—The services of the Revd. J. B. Brunesson, B.A., Chaplain of Nowgong Central India, are placed temporarily at the disposal of the Government of the Punjab with effect from the 1st instant or any subsequent date on which he is relieved at Nowgong.

A. P. MACDONNELL,
Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, AUGUST 19, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 31st JULY 1886.

HOME DEPARTMENT.

NOTIFICATION.—Judicial.

Simla, the 30th July 1886.

No. 1048.—As some misapprehension appears to exist regarding the proceedings to be taken under the Fugitive Offenders Act, 1881 (Statute 44 and 45 Vic., Cap. 69) it is deemed expedient to republish the Statute, in continuation of Home Department Notification No. 215, dated the 12th February 1886, which published for general information an Order of Her Majesty in Council, wherein it is directed that, on and after the 1st day of July 1886, Part II of the above Statute shall apply to the group of British possessions mentioned in the margin.

Her Majesty's East Indian Territories.
Ceylon.
The Straits Settlements.

2. In thus republishing the Statute the Governor-General in Council considers it desirable to invite the attention of all officers concerned to those of its provisions which relate to the issue and endorsement of warrants for the arrest of fugitive offenders. Thus it will be noticed that when a warrant has been issued in one part of Her Majesty's dominions for the apprehension of a fugitive offender from that part, a Judge of a Superior Court in another part of Her Majesty's dominions in, or on the way to, which the fugitive is or is suspected to be, is, for the purposes of Part I of the Statute, empowered by Section 3 to endorse the warrant, and it is necessary that the proper endorsement should be effected before an arrest can legally be made thereunder. By section 4 of the Statute a Magistrate of any part of Her Majesty's dominions is empowered, under circumstances therein described, to issue a provisional warrant for the apprehension of a fugitive. The corresponding provisions of Part II of the Statute are contained in Sections 13 and 16 respectively, under which the necessary power in both classes of cases is vested in Magistrates. A summons requiring the attendance of a witness, issued by a Judge or Magistrate having lawful authority in this behalf in a British possession of a group to which Part II of the Statute applies, may, under Section 15, be endorsed by a Magistrate in any other British possession concerned of the same group, and, when so endorsed, may be legally enforced. Section 26 of the Act further empowers the authority endorsing a warrant to name in the endorsement certain persons, who shall, in addition to the persons to whom the warrant was originally addressed, be authorised to execute the same.

3. The Governor-General in Council trusts that, when it is necessary to take action under the Statute in question, the provisions above referred to, as also all other provisions thereof, will be carefully observed.

Fugitive Offenders Act, 1881.

[44 & 45 VIC., CHAP. 69.]

ARRANGEMENT OF SECTIONS.

PART I.

RETURN OF FUGITIVES.

PART II.

INTER-COLONIAL BACKING OF WARRANTS AND OFFENCES.

Application of part of Act.

PART III.

Trial, &c., of offences.

PART IV.

SUPPLEMENTAL.

Warrants and Escape.

26. Endorsement of warrant.

27. Conveyance of fugitives and witnesses.

28. Escape of prisoner from custody.

Evidence.

29. Depositions to be evidence, and authentication of depositions and warrants.

Miscellaneous.

30. Provision as to exercise of jurisdiction by magistrates.

31. Power as to making and revocation of Orders in Council.

32. Power of legislature of British possession to pass laws for carrying into effect this Act.

Application of Act.

33. Application of Act to offences at sea or triable in several parts of Her Majesty's dominions.

34. Application of Act to convicts.

35. Application of Act to removal of person triable in more than one part of Her Majesty's dominions.

36. Application of Act to foreign jurisdiction.

37. Application of Act to, and execution of warrant in United Kingdom, Channel, Islands, and Isle of Man.

38. Application of Act to past offences.

Definitions and Repeal.

39. Definition of terms.

40. Commencement of Act.

41. Repeal of Act in Schedule.

SCHEDULE.

CHAPTER 69.

An Act to amend the Law with respect to Fugitive Offenders in Her Majesty's Dominions and for other Purposes connected with the Trial of Offenders. [*27th August*, 1881.]

Be it enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Lords Spiritual and Temporal and Commons, in this present Parliament assembled, and by the authority of the same as follows (that is to say)—

Short title.

1. This Act may be cited as the Fugitive Offenders Act, 1881.

PART I.

RETURN OF FUGITIVES.

Liability of fugitive to be apprehended and returned.

2. Where a person accused of having committed an offence (to which this part of this Act applies) in one part of Her Majesty's dominions has left that part, such person (in this Act referred to as a fugitive from that part) if found in another part of Her Majesty's dominions shall be liable to be apprehended and returned in manner provided by this Act to the part from which he is a fugitive.

A fugitive may be so apprehended under an endorsed warrant or a provisional warrant.

3. Where a warrant has been issued in one part of Her Majesty's dominions for the apprehension of a fugitive from that part, any of the following authorities in another part of Her Majesty's dominions in or on the way to which the fugitive is or is suspected to be (that is to say)—

Endorsing of warrant for apprehension of fugitive.

(1) a judge of a superior court in such part; and

(2) in the United Kingdom, a Secretary of State and one of the magistrates of the metropolitan police court in Bow Street; and

(3) in a British possession, the governor of that possession,

if satisfied that the warrant was issued by some person having lawful authority to issue the same may endorse such warrant in manner provided by this Act, and the warrant so endorsed shall be a sufficient authority to apprehend the fugitive in the part of Her Majesty's dominions in which it is endorsed, and bring him before a magistrate.

4. A magistrate of any part of Her Majesty's dominions may issue a provisional warrant for the apprehension of a fugitive, who is or is suspected of being in or on his way to that part on such information, and under such circumstances as would in his opinion justify the issue of a warrant if the offence of which the fugitive is accused had been committed within his jurisdiction, and such warrant may be backed and executed accordingly.

Provisional warrant for apprehension of fugitive.

A magistrate issuing a provisional warrant shall forthwith send a report of the issue, together with the information or a certified copy thereof, if he is in the United Kingdom, to a Secretary of State, and, if he is in a British possession, to the governor of that possession, and the Secretary of State or governor may, if he think fit, discharge the person apprehended under such warrant.

5. A fugitive when apprehended shall be brought before a magistrate, who (subject to the provisions of this Act) shall hear the case in the same manner and have the same jurisdiction and powers, as near as may be (including the power to remand and admit to bail), as if the fugitive were charged with an offence committed within his jurisdiction.

Dealing with fugitive when apprehended.

If the endorsed warrant for the apprehension of the fugitive is duly authenticated, and such evidence is produced as (subject to the provisions of this Act), according to the law ordinarily administered by the magistrate, raises a strong or probable presumption that the fugitive committed the offence mentioned in the warrant, and that the offence is one to which this part of this Act applies, the magistrate shall commit the fugitive to prison to await his return, and shall forthwith send a certificate of the committal and such report of the case as he may think fit, if in the United Kingdom, to a Secretary of State, and, if in a British possession, to the governor of that possession.

Where the magistrate commits the fugitive to prison, he shall inform the fugitive that he will not be surrendered until after the expiration of fifteen days, and that he has a right to apply for a writ of *habeas corpus*, or other like process.

A fugitive apprehended on a provisional warrant may be from time to time remanded for such reasonable time, not exceeding seven days at any one time, as under the circumstances seems requisite for the production of an endorsed warrant.

6. Upon the expiration of fifteen days after a fugitive has been committed to prison to await his return, or if a writ of *habeas corpus* or other like process is issued with reference to such fugitive by a superior court, after the final decision of the court in the case,—

Return of fugitive by warrant.

(1) if the fugitive is so committed in the United Kingdom, a Secretary of State; and

(2) if the fugitive is so committed in a British possession, the governor of that possession,

may, if he thinks it just, by warrant under his hand order that fugitive to be returned to the part of Her Majesty's dominions from which he is a fugitive, and for that purpose to be delivered into the custody of the persons to whom the warrant is addressed, or some one or more of them, and to be held in custody, and conveyed by sea or otherwise to the said part of Her Majesty's dominions, to be dealt with there in due course of law as if he had been there apprehended, and such warrant shall be forthwith executed according to the tenor thereof.

The governor or other chief officer of any prison, on request of any person having the custody of a fugitive under any such warrant, and on payment or tender of a reasonable amount for expenses, shall receive such fugitive and detain him for such reasonable time as may be requested by the said person for the purpose of the proper execution of the warrant.

Discharge of person apprehended if not returned within one month.

7. If a fugitive who, in pursuance of this part of this Act, has been committed to prison in any part of Her Majesty's dominions to await his return, is not conveyed out of that part within one month after such committal, a superior court, upon application by or on behalf of the fugitive, and upon proof that reasonable notice of the intention to make such application has been given, if the said part is the United Kingdom, to a Secretary of State, and, if the said part is a British possession, to the governor of the possession, may, unless sufficient cause is shown to the contrary, order the fugitive to be discharged out of custody.

Sending back of persons apprehended if not prosecuted within six months or acquitted.

8. Where a person accused of an offence and returned in pursuance of this part of this Act to any part of Her Majesty's dominions, either is not prosecuted for the said offence within six months after his arrival in that part, or is acquitted of the said offence, then, if that part is the United Kingdom, a Secretary of State, and, if that part is a British possession, the governor of that possession, may, if he think fit, on the request of such person, cause him to be sent back free of cost, and with as little delay as possible, to the part of Her Majesty's dominions in or on his way to which he was apprehended.

Offences to which this part of this Act applies.

9. This part of this Act shall apply to the following offences, namely, to treason and piracy, and to every offence, whether called felony, misdemeanour, crime, or by any other name which is for the time being punishable in the part of Her Majesty's dominions in which it was committed, either on indictment or information, by imprisonment with hard labour for a term of twelve months or more, or by any greater punishment; and for the purpose of this section, rigorous imprisonment, and any confinement in a prison combined with labour, by whatever name it is called, shall be deemed to be imprisonment with hard labour.

This part of this Act shall apply to an offence notwithstanding that by the law of the part of Her Majesty's dominions in or on his way to which the fugitive is or is suspected of being it is not an offence or not an offence to which this part of this Act applies; and all the provision of this part of this Act, including those relating to a provisional warrant and to a committal to prison, shall be construed as if the offence were in such last-mentioned part of Her Majesty's dominions an offence to which this part of this Act applies.

Powers of superior court to discharge fugitive when case frivolous or return unjust.

10. Where it is made to appear to a superior court that by reason of the trivial nature of the case, or by reason of the application for the return of a fugitive not being made in good faith in the interests of justice or otherwise, it would, having regard to the distance, to the facilities for communication, and to all the circumstances of the case, be unjust or oppressive or too severe a punishment to return the fugitive either at all or until the expiration of a certain period, such court may discharge the fugitive, either absolutely or on bail, or order that he shall not be returned until after the expiration of the period named in the order, or may make such other order in the premises as to the court seems just.

Power of Lord Lieutenant in Ireland.

11. In Ireland the Lord Lieutenant or Lords Justices or other chief governor or governors of Ireland, also the chief secretary of such Lord Lieutenant, may, as well as a Secretary of State, execute any portion of the powers by this part of this Act vested in a Secretary of State.

PART II.

INTER-COLONIAL BACKING OF WARRANTS AND OFFENCES.

Application of part of Act.

Application of part of Act to group of British possessions.

12. This part of this Act shall apply only to those groups of British possessions to which, by reason of their contiguity or otherwise, it may seem expedient to Her Majesty to apply the same.

It shall be lawful for Her Majesty from time to time, by Order in Council, to direct that this part of this Act shall apply to the group of British possessions mentioned in the Order, and by the same or any subsequent Order to except certain offences from the application of this part of this Act, and to limit the application of this part of this Act by such conditions, exceptions, and qualifications as may be deemed expedient.

Backing of Warrants.

Backing in one British possession of warrant issued in another of same group.

13. Where in a British possession of a group to which this part of this Act applies a warrant has been issued for the apprehension of a person accused of an offence punishable by law in that possession, and such person is or is suspected of being in or on the way to another British possession of the same group, a magistrate in the last-mentioned possession, if satisfied that the warrant was issued by a person having lawful authority to issue the same, may endorse such warrant in manner provided by this Act, and the warrant so endorsed shall be a sufficient authority to apprehend, within the jurisdiction of the endorsing magistrate, the person named in the warrant, and bring him before the endorsing magistrate or some other magistrate in the same British possession.

Return of prisoner apprehended under backed warrant.

14. The magistrate before whom a person so apprehended is brought, if he is satisfied that the warrant is duly authenticated as directed by this Act and was issued by a person having lawful authority to issue the same, and is satisfied on oath that the prisoner is the person named or otherwise described in the warrant, may order such prisoner to be returned to the British possession in which the warrant was issued, and for that purpose to be delivered into the custody of the persons to whom the warrant is addressed, or any one or more of them, and to be held in custody and conveyed by sea or otherwise into the British possession in which the warrant was issued, there to be dealt with according to law as if he had been there apprehended. Such order for return may be made by warrant under the hand of the magistrate making it, and may be executed according to the tenor thereof.

A. D. 1881.

A magistrate shall, so far as is requisite for the exercise of the powers of this section, have the same power, including the power to remand and admit to bail a prisoner, as he has in the case of a person apprehended under a warrant issued by him.

Backing in one British possession of summons, &c., of witness issued in another possession of same group.

15. Where a person required to give evidence on behalf of the prosecutor or defendant on a charge for an offence punishable by law in a British possession of a group to which this part of this Act applies is or is suspected of being in or on his way to any other British possession of the same group, a judge, magistrate, or other officer who would have lawful authority to issue a summons, requiring the attendance of such witness, if the witness were within his jurisdiction, may issue a summons for the attendance of such witness, and a magistrate in any other British possession of the same group, if satisfied that the summons was issued by some judge, magistrate, or officer having lawful authority as aforesaid, may endorse the summons with his name; and the witness, on service in that possession of the summons so endorsed, and on payment or tender of a reasonable amount for his expenses, shall obey the summons, and in default shall be liable to be tried and punished either in the possession in which he is served or in the possession in which the summons was issued, and shall be liable to the punishment imposed by the law of the possession in which he is tried for the failure of a witness to obey such a summons. The expression "summons" in this section includes any subpœna or other process for requiring the attendance of a witness.

Provisional warrant in group of British possessions.

16. A magistrate in a British possession of a group to which this part of this Act applies, before the endorsement in pursuance of this part of this Act of a warrant for the apprehension of any person, may issue a provisional warrant for the apprehension of that person, on such information and under such circumstances as would in his opinion justify the issue of a warrant if the offence of which such person is accused were an offence punishable by the law of the said possession and had been committed within his jurisdiction, and such warrant may be backed and executed accordingly: provided that a person arrested under such provisional warrant shall be discharged unless the original warrant is produced and endorsed within such reasonable time as may under the circumstances seem requisite.

Discharge of prisoner not returned within one month to British possession of same group.

17. If a prisoner in a British possession whose return is authorized in pursuance of this part of this Act is not conveyed out of that possession within one month after the date of the warrant ordering his return, a magistrate or a superior court, upon application by or on behalf of the prisoner, and upon proof that reasonable notice of the intention to make such application has been given to the person holding the warrant, and to the chief officer of the police of such possession or of the province or town where the prisoner is in custody, may, unless sufficient cause is shown to the contrary, order such prisoner to be discharged out of custody.

Any order of refusal to make an order of discharge by a magistrate under this section shall be subject to appeal to a superior court.

18. Where a prisoner accused of an offence is returned in pursuance of this part of this Act to a British possession, and either is not prosecuted for the said offence within six months after his arrival in that possession or is acquitted of the said offence, the governor of that possession, if he thinks fit, may, on the requisition of such person, cause him to be sent back free of cost, and with as little delay as possible, to the British possession in or on his way to which he was apprehended.

Sending back of prisoner not prosecuted or acquitted to British possession of same group.

19. Where the return of a prisoner is sought or ordered under this part of this Act, and it is made to appear to a magistrate or to a superior court that by reason of the trivial nature of the case, or by reason of the application for the return of such prisoner not being made in good faith in the interests of justice or otherwise, it would, having regard to the distance, to the facilities of communication, and to all the circumstances of the case, be unjust or oppressive, or too severe a punishment, to return the prisoner either at all or until the expiration of a certain period, the court or magistrate may discharge the prisoner either absolutely or on bail, or order that he shall not be returned until after the expiration of the period named in the order, or may make such other order in the premises as to the magistrate or court seems just.

Refusal to return prisoner where offence too trivial.

Any order or refusal to make an order of discharge by a magistrate under this section shall be subject to an appeal to a superior court.

PART III.

Trial, &c., of Offences.

20. Where two British possessions adjoin, a person accused of an offence committed on or within the distance of five hundred yards from the common boundary of such possessions may be apprehended, tried, and punished in either of such possessions.

Offences committed on boundary of two adjoining British possessions.

21. Where an offence is committed on any person or in respect of any property in or upon any carriage, cart, or vehicle whatsoever employed in a journey, or on board any vessel whatsoever employed in a navigable river, lake, canal, or inland navigation, the person accused of such offence may be tried in any British possession through a part of which such carriage, cart, vehicle, or vessel passed in the course of the journey or voyage during which the offence was committed; and where the side, bank, centre, or other part of the road, river, lake, canal, or inland navigation along which the carriage, cart, vehicle, or vessel passed in the course of such journey or voyage is the boundary of any British possession, a person may be tried for such offence in any British possession of which it is the boundary:

Offences committed on journey between two British possessions.

Provided that nothing in this section shall authorize the trial for such offence of a person who is not a British subject, where it is not shown that the offence was committed in a British possession.

22. A person accused of the offence (under whatever name it is known) of swearing or making any false deposition, or of giving or fabricating any false evidence, for the purposes of this Act, may be tried either in the part of Her Majesty's dominions in which such deposition or evidence is used, or in the part in which the same was shown, made, given, or fabricated, as the justice of the case may require.

Trial of offence of false swearing or giving false evidence.

23. Where any part of this Act provides for the place of trial of a person accused of an offence, that offence shall for all purposes of and incidental to the apprehension, trial, and punishment of such person, and of and incidental to any proceedings and matters preliminary, incidental to, or consequential thereon, and of and incidental to the jurisdiction of any court, constable, or officer with reference to such offence and to any person accused of such offence, be deemed to have been committed in any place in which the person accused of the offence can be tried for it; and such person may be punished in accordance with the Courts (Colonial) Jurisdiction Act, 1874.

Supplemental provision as to trial of person in any place.

37 and 38 Vic., c. 27.

24. Where a warrant for the apprehension of a person accused of an offence has been endorsed in pursuance of any part of this Act in any part of Her Majesty's dominions, or where any part of the Act

Issue of search warrant.

provides for the place of trial of a person accused of an offence, every court and magistrate of the part in which the warrant is endorsed or the person accused of the offence can be tried shall have the same power of issuing a warrant to search for any property alleged to be stolen or to be otherwise unlawfully taken or obtained by such person, or otherwise to be the subject of such offence, as that court or magistrate would have if the property had been stolen or otherwise unlawfully taken or obtained, or the offence had been committed wholly within the jurisdiction of such court or magistrate.

Removal of prisoner by sea from one place to another.

25. Where a person is in legal custody in a British possession either in pursuance of this Act or otherwise, and such person is required to be removed in custody to another place in or belonging to the same British possession, such person, if removed by sea in a vessel belonging to Her Majesty or any of Her Majesty's subjects, shall be deemed to continue in legal custody until he reaches the place to which he is required to be removed; and the provisions of this Act with respect to the retaking of a prisoner who has escaped, and with respect to the trial and punishment of a person guilty of the offence of escaping or attempting to escape, or aiding or attempting to aid a prisoner to escape, shall apply to the case of a prisoner escaping while being lawfully removed as aforesaid, in like manner as if he were being removed in pursuance of a warrant endorsed in pursuance of this Act.

PART IV.

SUPPLEMENTAL.

Warrants and Escape.

Endorsement of warrant.

26. An endorsement of a warrant in pursuance of this Act shall be signed by the authority endorsing the same, and shall authorize all or any of the persons named in the endorsement, and of the persons to whom the warrant was originally directed, and also every constable, to execute the warrant within the part of Her Majesty's dominions or place within which such endorsement is, by this Act, made a sufficient authority, by apprehending the person named in it, and bringing him before some magistrate in the said part or place, whether the magistrate named in the endorsement or some other.

For the purposes of this Act, every warrant, summons, subpœna and process, and every endorsement made in pursuance of this Act thereon, shall remain in force, notwithstanding that the person signing the warrant or such endorsement dies or ceases to hold office.

Conveyance of fugitives and witnesses.

27. Where a fugitive or prisoner is authorized to be returned to any part of Her Majesty's dominions in pursuance of Part One or Part Two of this Act, such fugitive or prisoner may be sent thither in any ship belonging to Her Majesty or to any of her subjects.

For the purpose aforesaid, the authority signing the warrant for the return may order the master of any ship belonging to any subject of Her Majesty bound to the said part of Her Majesty's dominions to receive and afford a passage and subsistence during the voyage to such fugitive or prisoner, and to the person having him in custody, and to the witness, so that such master be not required to receive more than one fugitive or prisoner for every hundred tons of his ship's registered tonnage, or more than one witness for every fifty tons of such tonnage.

The said authority shall endorse or cause to be endorsed upon the agreement of the ship such particulars with respect to any fugitive prisoner or witness sent in her as the Board of Trade from time to time require.

Every such master shall, on his ship's arrival in the said part of Her Majesty's dominions, cause such fugitive or prisoner, if he is not in the custody of any person, to be given into the custody of some constable, there to be dealt with according to law.

Every master who fails on payment or tender of a reasonable amount for expenses to comply with an order made in pursuance of this section, or to cause a fugitive or prisoner committed to his charge to be given into custody as required by this section, shall be liable on summary conviction to a fine not exceeding fifty pounds, which may be recovered in any part of Her Majesty's dominions in like manner as a penalty of the same amount under the Merchant Shipping Act, 1854, and the Acts amending the same.

17 & 18 Vic., c. 104.

Escape of prisoner from custody.

28. If a prisoner escape, by breach of prison or ortherwise, out of the custody of a person acting under a warrant issued or endorsed in pursuance of this Act, he may be retaken in the same manner as a person accused of a crime against the law of that part of Her Majesty's dominions to which he escapes may be retaken upon an escape.

A person guilty of the offence of escaping or of attempting to escape, or of aiding or attempting to aid a prisoner to escape, by breach of prison or otherwise, from custody under any warrant issued or endorsed in pursuance of this Act, may be tried in any of the following parts of Her Majesty's dominions, namely, the part to which and the part from which the prisoner is being removed, and the part in which the prisoner escapes, and the part in which the offender is found.

Evidence.

29. A magistrate may take depositions for the purposes of this Act, in the absence of a person accused of an offence in like manner as he might take the same if such person were present and accused of the offence before him.

Depositions to be evidence, and authentication of depositions and warrants.

Depositions (whether taken in the absence of the fugitive or otherwise) and copies thereof, and official certificates of or judicial documents stating facts, may, if duly authenticated, be received in evidence in proceedings under this Act.

Provided that nothing in this Act shall authorize the reception of any such depositions, copies, certificates, or documents in evidence against a person upon his trial for an offence.

Warrants and depositions, and copies thereof, and official certificates of or judicial documents stating facts, shall be deemed duly authenticated for the purposes of this Act if they are authenticated in manner provided for the time being by law, or if they purport to be signed by or authenticated by the signature of a judge, magistrate, or officer of the part of Her Majesty's dominions in which the same are issued, taken, or made, and are authenticated either by the oath of some witness, or by being sealed with the official seal of a Secretary of State, or with the public seal of a British possession, or with the official seal of a governor of a British possession, or of a colonial secretary or of some secretary or minister administering a department of the government of a British possession.

And all courts and magistrates shall take judicial notice of every such seal as is in this section mentioned, and shall admit in evidence without further proof the documents authenticated by it.

Miscellaneous.

30. The jurisdiction under Part One of this Act to hear a case and commit a fugitive to prison to await his return shall be exercised,—

Provision as to exercise of jurisdiction by magistrates.

(1) in England, by a chief magistrate of the metropolitan police courts or one of the other magistrates of the metropolitan police court at Bow Street; and

(2) in Scotland, by the sheriff or sheriff substitute of the county of Edinburgh; and

(3) in Ireland, by one of the police magistrates of the Dublin metropolitan police district; and

(4) in a British possession, by any judge, justice of the peace, or other officer having the like jurisdiction as one of the magistrates of the metropolitan police court in Bow Street, or by such other court, judge, or magistrate as may be from time to time provided by an Act or Ordinance passed by the legislature of that possession.

If a fugitive is apprehended and brought before a magistrate who has no power to exercise the jurisdiction under this Act in respect of that fugitive, that magistrate shall order the fugitive to be brought before some magistrate having that jurisdiction, and such order shall be obeyed.

31. It shall be lawful for Her Majesty in Council from time to time to make Orders for the purposes of this Act, and to revoke and vary any Order so made, and every Order so made shall, while it is in force, have the same effect as if it were enacted in this Act.

Power as to making and revocation of orders in Council.

An Order in Council made for the purposes of this Act shall be laid before Parliament as soon as may be after it is made if Parliament is then in session, or if not, as soon as may be after the commencement of the then next sessions of Parliament.

Power of legislature of British possession to pass laws for carrying into effect this Act.

32. If the legislature of a British possession pass any Act or Ordinance—

(1) for defining the offences committed in that possession to which this Act or any part thereof is to apply; or

(2) for determining the court, judge, magistrate, officer or person by whom and the manner in which any jurisdiction or power under this Act is to be exercised; or

(3) for payment of the cost incurred in returning a fugitive or a prisoner, or in sending him back if not prosecuted or if acquitted or otherwise in the execution of this Act; or

(4) in any manner for the carrying of this Act or any part thereof into effect in that possession,

it shall be lawful for Her Majesty by Order in Council to direct, if it seems to Her Majesty in Council necessary or proper for carrying into effect the objects of this Act, that such Act or Ordinance, or any part thereof shall, with or without modification or alteration be recognized and given effect to throughout Her Majesty's dominions and on the high seas as if it were part of this Act.

Application of Act.

Application of Act to offences at sea or triable in several parts of Her Majesty's dominions.

33. Where a person accused of an offence can, by reason of the nature of the offence, or of the place in which it was committed, or otherwise, be under this Act or otherwise, tried for or in respect of the offence in more than one part of Her Majesty's dominions, a warrant for the apprehension of such person may be issued in any part of Her Majesty's dominions in which he can, if he happens to be there, be tried; and each part of this Act shall apply as if the offence had been committed in the part of Her Majesty's dominions where such warrant is issued, and such person may be apprehended and returned in pursuance of this Act, notwithstanding that in the place in which he is apprehended a court has jurisdiction to try him:

Provided that if such person is apprehended in the United Kingdom, a Secretary of State, and, if he is apprehended in a British possession, the governor of such possession, may, if satisfied that, having regard to the place where the witnesses for the prosecution and for the defence are to be found, and to all the circumstances of the case, it would be conducive to the interests of justice so to do, order such person to be tried in the part of Her Majesty's dominions in which he is apprehended, and in such case any warrant previously issued for his return shall not be executed.

Application of Act to convicts.

34. Where a person convicted by a court in any part of Her Majesty's dominions of an offence committed either in Her Majesty's dominions or elsewhere is unlawfully at large before the expiration of his sentence, each part of this Act shall apply to such person, so far as is consistent with the tenor thereof, in like manner as it applies to a person accused of the like offence committed in the part of Her Majesty's dominions in which such person was convicted.

Application of Act to removal of person triable in more than one part of Her Majesty's dominions.

35. Where a person accused of an offence is in custody in some part of Her Majesty's dominions, and the offence is one for or in respect of which by reason of the nature thereof or of the place in which it was committed or otherwise, a person may under this Act or otherwise be tried in some other part of Her Majesty's dominions, in such case a superior court, and also, if such person is in the United Kingdom, a Secretary of State, and, if he is in a British possession, the governor of that possession, if satisfied that, having regard to the place where the witnesses for the prosecution and for the defence are to be found, and to all the circumstances of the case it would be conducive to the interests of justice so to do, may by warrant direct the removal of such offender to some other part of Her Majesty's dominions in which he can be tried, and the offender may be returned, and, if not prosecuted or acquitted, sent back free of cost in like manner as if he were a fugitive returned in pursuance of Part One of this Act, and the warrant were a warrant for the return of such fugitive, and the provisions of this Act shall apply accordingly.

Application of Act to foreign jurisdiction.

36. It shall be lawful for Her Majesty from time to time by Order in Council to direct that this Act shall apply as if, subject to the conditions, exceptions, and qualifications (if any) contained in the Order, any place out of Her Majesty's dominions in which Her Majesty has jurisdiction, and which is named in the Order, where a British possession, and to provide for carrying into effect such application.

Application of Act to, and execution of warrant in United Kingdom, Channel Islands, and Isle of Man.

37. This Act shall extend to the Channel Islands and Isle of Man as if they were part of England and of the United Kingdom, and the United Kingdom and those islands shall be deemed for the purpose of this Act to be one part of Her Majesty's dominions; and a warrant endorsed in pursuance of Part One of this Act may be executed in every place in the United Kingdom and the said islands accordingly.

Application of Act to past offences.

38. This Act shall apply where an offence is committed before the commencement of this Act, or, in the case of Part Two of this Act, before the application of that part to a British possession or to the offence, in like manner as if such offence had been committed after such commencement or application.

Definitions and Repeal.

Definition of terms. "Secretary of State." "British possession."

39. In this Act, unless the context otherwise requires,—

The expression "Secretary of State" means one of Her Majesty's Principal Secretaries of State:

The expression "British possession" means any part of Her Majesty's dominions, exclusive of the United Kingdom, the Channel Islands, and Isle of Man; all territories and places within Her Majesty's dominions which are under one legislature shall be deemed to be one British possession and one part of Her Majesty's dominions:

"Legislature."

The expression "legislature," where there are local legislatures as well as a central legislature, means the central legislature only:

"Governor."

The expression "Governor" means any person or persons administering the Government of a British possession, and includes the Governor and Lieutenant-Governor of any part of India.

"Constable."

The expression "constable" means, out of England, any policeman or officer having the like powers and duties as a constable in England.

"Magistrate."

The expression "magistrate" means, except in Scotland, any justice of the peace, and in Scotland means a sheriff or sheriff substitute, and in the Channel Islands, Isle of Man, and a British possession, means any person having authority to issue a warrant for the apprehension of persons accused of offences and to commit such persons for trial:

"Offence punishable on indictment."

The expression "offence punishable on indictment" means as regards India, an offence punishable on a charge or otherwise:

"Oath."

The expression "oath" includes affirmation or declaration in the case of persons allowed by law to affirm or declare instead of swearing, and the expression "swear" and other words relating to an oath or swearing shall be construed accordingly:

"Deposition."

The expression "deposition" includes any affidavit, affirmation, or statement made upon oath as above defined:

"Superir courot."

The expression "superior court" means:

(1) In England, Her Majesty's Court of Appeal and High Court of Justice; and

(2) In Scotland, the High Court of Justiciary; and

(3) In Ireland, Her Majesty's Court of Appeal and Her Majesty's High Court of Justice at Dublin; and

(4) In a British possession, any court having in that possession the like criminal jurisdiction to that which is vested in the High Court of Justice in England, or such court or judge as may be determined by any Act or Ordinance of that possession.

Commencement of Act.

40. This Act shall come into operation on the first day of January one thousand eight hundred and eighty-two, which date is in this Act referred to as the commencement of this Act.

Repeal of Act in Schedule.

41. The Act specified in the Schedule to this Act is hereby repealed as from the commencement of this Act:

Provided that this repeal shall not affect—

(*a*) Any warrant duly endorsed or issued, nor anything duly done or suffered before the commencement of this Act; nor

(b) Any obligation or liability incurred under an enactment hereby repealed; nor

(c) Any penalty, forfeiture, or punishment incurred in respect of any offence committed against any enactment hereby repealed ; nor

(d) Any legal proceeding or remedy in respect of any such warrant, obligation, liability, penalty, forfeiture, or punishment as aforesaid ; and any such warrant may be endorsed and executed, and any such legal proceeding and remedy may be carried on, as if this Act had not passed.

Schedule.

Year and Chapter.	Title.
6 & 7 Vic., c. 34.	An Act for the better apprehension of certain offenders.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 14TH AUGUST 1886.

HOME DEPARTMENT.

NOTIFICATION—FORESTS.

Simla, the 13th August 1886.

No. 702 *F.*—Consequent on the grant of privilege leave of absence for two months to Mr. A. L. Home, Conservator of Forests of the 3rd (officiating 2nd) Grade in Bengal, the following temporary promotions are made :—

* * * * * * * *

Mr. H. C. Hill, Deputy Conservator of Forests of the 2nd Grade in Burma and officiating Conservator of Forests of the 3rd Grade in the Punjab, to officiate in the 2nd Grade of Conservators, with effect from the 21st June 1886.

A. P. MACDONNEL,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATION.

Simla, the 13th August 1886.

No. 1876 *E.*—In exercise of his powers under the Foreign Jurisdiction and Extradition Act, 1879, and the Police Act V of 1861, the Governor-General in Council is pleased to extend the provisions of section 34 of the latter Act to the following bazars, namely :—

(a) the bazars in the Bolan ;

(b) the bazars on the Harnai route ; and

(c) the civil bazars attached to the fort of Peshin, and the frontier posts at Sibi and Thal Chotiali.

H. M. DURAND,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.—LEAVE AND APPOINTMENTS.

Simla, the 13th August 1886.

No. 2529.—The following grade reversions and promotions among officers of the Accounts Department in July 1886 are hereby notified :—

With effect from the 7th July, 1886, in consequence of the return from privilege leave of Messrs. H. F. Clogstoun and E. S. Byrne—

Mr. E. J. Sinkinson to cease to officiate as Accountant-General, Class I, and to officiate as Accountant-General, Class II.

* * * * * * * *

Mr. W. H. Egerton to revert to his substantive appointment of Enrolled Officer, Class VI.

* * * * * * * *

With effect from the 12th July, 1886, in consequence of the departure of Mr. W. T. Piercy, on leave on medical certificate—

Mr. W. H. Egerton to officiate as Enrolled Officer, Class V.

* * * * * * * *

CODES.

The 12th August 1886.

No. 2488.

CIVIL PENSION CODE.

To be substituted for

No. 153.

CHAPTER III.

PAGE 10.

Section 11 (*b*).

Substitute the following for the present Rule :—

The service of the following officers counts as if it were British Service :—

(*i*) Medical Officers lent to charitable dispensaries or hospitals in British India.

(*ii*) The undermentioned officers employed in the Vaccination Department, who are paid from Municipal Funds :

Deputy Superintendent of Vaccination, Calcutta; Superintendent of Vaccination, Karachi, and the clerk in his office;

Assistant Superintendent of Vaccination, Bombay, and the Head, Second, Third, and Fourth clerks in the Presidency Vaccination Office, Bombay.

(*iii*) Vaccinators enrolled as officers of Government and employed in Military Cantonments or under Municipalities or paid from Local Funds.

D. BARBOUR,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY DATED 14TH AUGUST 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.—ACCOUNTS AND FINANCE.

No. 2550.

Simla, the 14*th August* 1886.

The Governor-General in Council has determined to borrow one hundred and twenty lakhs of rupees, being the amount required for the public service.

The following Notification is therefore published :—

FOUR PER CENT. LOAN.

His Excellency the Right Hon'ble the Governor-General in Council has resolved to borrow one hundred and twenty lakhs of rupees for the public service in the following manner.

2. Promissory Notes will be issued for the said amount in Form A annexed to this Notification, being the form of the notes of *The Four Per Cent. Loan of* 1842-43, of which Loan the notes to be now issued will form a part. All the conditions which apply to notes of *The Four Per Cent. Loan of* 1842-43 will apply to the notes to be now issued.

3. Tenders for the whole or any part of the said amount of Rs. 1,20,00,000 will be received by the Comptroller-General from this date to noon of Friday, the tenth of September next. Tenders must be in sums of 500 Rupees or multiples of 500 Rupees.

4. Each tender must be addressed, in the form annexed to this Notification, to the Comptroller-General, Calcutta, and enclosed in a closed cover, superscribed *"Tender for the Four Per Cent. Loan."* If the tenderer is not resident in India, he must name an agent, resident in India, to whom a letter of allotment may be issued if any part of the loan is allotted to such tenderer. [1]

(*a*) Each tender must be accompanied by a receipt from the Head Office of the Bank of Bengal, or Madras, or Bombay, or one of their Branches, or from an officer in charge of some Public Treasury, or by a cheque drawn in favour of the Comptroller-General on a Bank in Calcutta, Madras, or Bombay, or in favour of the Accountant-General, Bombay, on a Bank in Bombay in respect of tenders received by him, or by [2] Government Promissory Notes, standing in the name of or endorsed to the tenderer or the person making the deposit, for not less than one-hundredth, or, if the tender be for less than Five Lakhs of Rupees, then for not less than one-fiftieth, part of the tender.

(*b*) Deposits, not being Promissory Notes, will, in the case of accepted tenders, be credited proportionally in part payment of the allotment-certificates issued in respect of the tender, and will bear interest for the purpose of clause 14 below from the date of the opening of tenders. If any allotment-certificate is not fully taken up, the deposit credited in respect of it will be forfeited.

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1. Tenders made in accordance with these instructions will also be received by the Accountant-General, Bombay, on account of the Comptroller-General, Calcutta, on the 8th and 9th and up to 11 o'clock local time (corresponding with 12 o'clock in Calcutta) on the 10th September : provided that—

(*a*) they are delivered personally or by clerk or messenger at his office (where a receipt will be given for them) ;

(*b*) they are made on printed Forms, to be obtained at his office or at the Bank of Bombay ;

(*c*) each tender is for not less than Rs. 10,000 ;

(*d*) that the deposit is either a Promissory Note, or a cheque on a Bank in Bombay ;

(*e*) that the amount of the tender is made payable either in Bombay or in Calcutta ;

and he will return deposits on non-accepted tenders and will issue allotment-certificates so far as the tenders are payable in Bombay.

2. *It is particularly requested that such Promissory Notes may NOT be endorsed to the Comptroller-General.*

(c) Promissory notes deposited in respect of any accepted tender will be held until all the allotment-certificates issued in respect of the tender are paid up, and will, if the allotment-certificates are not fully taken up, be appropriated by the Government and cancelled.

5. The rate at which a tender is made must not contain a fraction of an anna : if a rate containing a fraction of an anna is inserted in any tender, such fraction will be struck out and the tender treated as if the rate did not contain such fraction of an anna.

6. The rate at which each tender is made must be specified in rupees or rupees and annas: a tender in which no rate is thus specified, but a subscription is offered in some other terms, as, for example, at the recorded minimum, or at some specified percentage in addition to the recorded minimum, or at the average of the accepted tenders, will be rejected as null and void.

7. The minimum rate at which tenders will be accepted will be recorded under the signature of the Comptroller-General, and, before the tenders are opened, placed upon the table in a sealed envelope, but will not be declared unless some tender is rejected only because it is below the recorded minimum.

8. Tenders will be opened, publicly, by the Comptroller-General at the Treasury Buildings, Calcutta, at noon (Calcutta time) on Friday, the 10th September next, and those received under the terms of the foot-note under clause 4 will be similarly opened by the Accountant-General, Bombay, at 11 o'clock (Bombay time) on the same day; but the contents of the tenders will not be disclosed otherwise than as provided in clause 10.

9. Tenders at the recorded minimum rate, and at rates above the recorded minimum rate, will be accepted in the order of the rates tendered, beginning with the highest rate. The amount allotted at the lowest rate at which tenders are accepted will be divided amongst those who have tendered at this rete, in proportion, as nearly as may be found convenient, to the amounts of their tenders : provided that no allotment will be issued if the amount distributable on any tender is less than Rs. 350.

10. To each tenderer (or to his agent) whose tender is accepted in whole or in part, such number of allotment-certificates as may be necessary to make up the aggregate amount allotted to him will be issued by the Comptroller-General* as soon as possible after the 10th September; and an alphabetical list of the names of those to whom such allotment-certificates are issued will be posted, for general information, at the Head Offices of the Banks of Bengal, Madras, and Bombay.

11. If the allotment made on any tender is less than Rs. 3,000, then the whole of the allotment-certificates (after credit of the deposit under clause 4 (*b*)) will be made payable upon the 1st November.

Otherwise the whole amount of each allotment will be divided into three instalments, as follows :—

Instalment I—As near as convenient to 35 per cent., but not exceeding 35 per cent., payable upon the 24th September :

Instalment II—As near as convenient to 35 per cent., but not exceeding 35 per cent., payable upon the 1st November :

Instalment III—The balance, payable upon the 29th November :
and allotment-certificates will be issued for each instalment separately.

But the whole or any part of any accepted tender may be paid at any time after receipt of the allotment-certificates.

The words " as near as convenient " refer to the necessity for making each instalment an axact multiple of Rs. 500.

12. Any allotment-certificate will, on application to the Comptroller-General, be exchanged for an equivalent amount of allotment-certificates of smaller denominations, provided that if any payment (beyond the deposit) is recorded upon the cancelled certificate, it can be taken against, and recorded upon, only one of the certificates issued in exchange.

13. Payment of any allotment-certificate may be made to the account of the Government in the Head Office of the Bank of Bengal, or Madras, or Bombay, or in any Branch of these Banks, or into any Public Treasury or Treasuries in India which may be named in the tender in respect of which it was issued. Receipts for such payments will be given by the Banks of Bengal, Madras, and Bombay, or their Branches, or by the Officers in charge of the Government Treasuries at which payment is made, by enfacement upon the relative certificate.

* For tenders received by the Accountant-General, Bombay, and payable at Bombay, the Accountant-General, Bombay, will issue the allotment-certificates.

14. (*a*) When any allotment-certificate is fully paid up, the holder will, on presenting it duly receipted at the place where it was paid, obtain from the Public Debt Office, Calcutta, Promissory Notes of such values as he may desire (each note being in even hundreds and not less than Rs. 500), bearing interest from 1st February 1887, and he will also receive interest at 4 per cent. per annum from the dates on which he may have made payment till the last day of January 1887.

(*b*) Or he may, at his option, by paying interest at the said rate from 1st August 1886, to the dates on which he may have made payment, obtain Promissory Notes as above, bearing interest from 1st August 1886.

15. The holder of a paid-up allotment-certificate may also, on special application, obtain, on adjustment of interest on paid-up instalments so that the interest on the note issued may run from November 1st, 1886, Promissory Notes with coupons attached, or stock certificates (Form B) with coupons attached, and payable to bearer, in accordance with the Loan Notification of this Department, dated 27th June 1881 (*i.e., The Four Per Cent. Loan of* 1881, forming part of *The Four Per Cent. Loan of 1st May* 1865). In such cases the first coupon issued will be that which falls due on 1st May 1887.

FORM A OF PROMISSORY NOTE—(see Clause 2).

Fort William, the

Promissory Note *Government Rupees* *at 4 per cent.*

No. *of* 1842-43.

The Governor-General of India in Council does hereby acknowledge to have received from

the sum of Government Rupees Five Hundred as a loan to the Secretary of State in Council for India, and does hereby promise, for and on behalf of the said Secretary of State in Council, to repay the said loan, by paying the said sum of Government Rupees Five Hundred to the said

his Executors, or Administrators, or his or their Order, on demand, at the General Treasury at Fort William, after the expiration of Three Months' Notice of Payment, to be given by the Governor-General of India in Council, in the *Government Gazette*, and to pay the interest accruing on the said sum of Government Rupees Five Hundred from the

at the rate of four per cent. per annum, by half-yearly payments, at the General Treasury of Fort William, to the said

his Executors, or Administrators, or his or their Order, until the expiration of three months after such notice of payment as aforesaid, when the amount of interest due will be payable with the principal, and (such notice being considered as equivalent to a tender of payment at the period appointed for the discharge of this note) all further interest shall cease.

FORM B OF COUPONED CERTIFICATE—(see Clause 15).

India Four Per Cent. Rupee Loan, 1865.

Redeemable at any time after three months' notice in the "Gazette of India."

Certificate

Rs. No.

This is to certify that the bearer of this Certificate is entitled, under the Notification of the Government of India of the 27th June 1881, to Government Rupees
India Four Per Cent. Rupee Loan, 1865, payable three months after notice, which may be published in the *Gazette of India* at any time.

No. , Rs.

CALCUTTA,
The }

The coupons attached to this Certificate, as well as the principal sum herein named, are payable to bearer at the Government Treasury at Calcutta only.

FORM C OF TENDER—(see Clause 4).

I, *A. B.*, hereby tender for Rupees (*X*) of *The Four Per Cent. Loan*, advertised in the Notification published in the *Gazette of India Extraordinary*, dated the 14th August 1886, and agree to pay for the same, subject to the conditions notified, at the rate of Rupees (*Y*) Annas (*Z*) for every hundred rupees allotted to me.

I enclose a *deposit receipt** for Rupees (*XX*), and engage, if my offer be accepted, to pay to the account of the Government at the Bank of † (or at the † Branch of the Bank of † ; or into the Public Treasury at † , as the case may be)—

* Or Cheque or Government Promissory Note.

† Here enter the name of Bank, Branch Bank, or Treasury.

The first instalment, not exceeding 35 per cent., on or before 24th September 1886.

The second instalment, not exceeding 35 per cent., on or before 1st November 1886.

The balance, on or before 29th November 1886.

Or, if the amount allotted to me be less than Rs. 3,000, then the whole amount on or before 1st November 1886.

Any allotment made to me may be communicated to *C. D. at* ‡

‡ Here insert *C. D.'s* address, which must be in India. This paragraph should only be inserted if *A. B.* does not reside in India, or, if residing in India, he wishes the allotment communicated to an agent.

NOTE (1).—*A separate tender must be made at each rate tendered. The rate tendered should be the whole amount per centum, not the premium or discount: thus, "One hundred and two" or "One hundred" or "Ninety-nine"; not "Two per cent. premium," or "Par" or "One per cent. discount."*

By order of the Governor-General of India in Council,

D. BARBOUR,

Secretary to the Government of India.

NOTIFICATION BY THE COMPTROLLER-GENERAL.

The Comptroller-General requests the attention of tenderers to the following arrangements :—

Filling up Tenders.

(1) They are requested to use only the printed forms of tender, which will be available at his Office and at the Currency Office, on application to the Durwan on duty,—at all the Provincial Account Offices, and at the Banks of Bengal, Madras, and Bombay; and will also be supplied to the principal Treasuries.

(2) If the deposit is in the form of Promissory Notes, or of Currency Notes, their number should be quoted in detail in the tender.

Presentation of Tenders.

(3) For all tenders presented to him in his Office upon the last fixed day, or the two days preceding it, he will give the bearer a receipt bearing a number, and initialled by himself or an assistant specially deputed for the purpose. The Accountant-General, Bombay, will do likewise in respect of tenders presented to him under the note to clause 4 of the Government Notification.

Return of deposit in case of non-acceptance.

(4) The reverse of this receipt is a form in which, in the event of the tender not being accepted, the tenderer may give to the Comptroller-General or Accountant-General, Bombay, a receipt for the deposit accompanying it. This form should on the third day after the opening of the tenders be filled up, signed with the same signature as the tender, and be presented at the Office of the Comptroller-General, or Accountant-General, Bombay. The deposit will then be returned to the bearer in exchange for the receipt.

(5) Deposit upon tenders presented personally, as described in No. (3) above, will be returned only in this way, and will not be sent by post or otherwise. Deposits upon other unsuccessful tenders will be returned by post or by the hands of a clerk.

Accepted Tenders.

(6) The Comptroller-General, and in a few cases the Accountant-General, Bombay, will issue allotment-certificates to successful tenderers. These certificates will be for the following amounts :—Rs. 500, Rs. 1,000, Rs. 2,000, Rs. 5,000, Rs. 10,000, Rs. 20,000, Rs. 50,000, Rs. 1,00,000, making up the full value accepted ; and the deposit on the tender will be divided proportionately among them ; they will be, substantially, of the following form :—

This is to certify that, in accordance with the terms of Notification No. 2550, *dated* 14*th August,* 1886 (Gazette of India, Extraordinary, *dated* 14*th August* 1886), *the above-named tenderer has engaged to take up Rs.* 2,000 *of the* 4 *Per Cent. Loan of* 1842-43, *at the rate above mentioned, on or before* , *and that on the said payment being completed, he is entitled on endorsing and delivering up this certificate to receive a promissory note or notes or stock certificate of the Government of India for Rs.* 2,000, *bearing interest from*

CALCUTTA, E. GAY,

14*th August,* 1886. *Offg. Comptroller and Auditor General.*

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, AUGUST 26, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 21st AUGUST 1886.

HOME DEPARTMENT.

NOTIFICATION.—Judicial.

Simla, the 18*th August* 1886.

No. 1164.—The services of Captain C. J. Robarts, 16th Bengal Cavalry, are placed temporarily at the disposal of the Government of the Punjab for employment as an Officiating Cantonment Magistrate.

A. P. MacDONNEL,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.—Codes.

Simla, the 17*th August* 1886.

No. 2563.

Civil Leave Code.

Page 175.

Section 79.

Rule 2.

Insert the following "Note" *under this Rule* :

"Note.—An application for furlough without medical certificate from a Covenanted Medical Officer subject to civil rules, serving in the Bengal Presidency or Burma, or directly under the Government of India, should be forwarded by the Local Government to the Surgeon-General with the Government of India for countersignature and return to the Local Government."

The 20*th August* 1886.

No. 2643.

CIVIL PENSION CODE.

PAGE 62.

Section 115.

Proviso.

Insert the following as an Exception under the Proviso:

Exception.—The rule in this proviso does not apply in the case of the following officers, if their age on entering the service did not exceed 28 years :

(1) Assistant Surgeons in the Bengal Presidency, who had taken a University degree, or had passed the First Arts Examination before commencing the study of Medicine;

(2) Assistant Surgeons in the Bombay Presidency, who had passed the previous examination in Arts before taking the Medical degree; and

(3) Assistant Surgeons in the Madras Presidency, who had passed the First Arts Examination before entering on the course for the degree of Licentiate in Medicine and Surgery, and those who had gone through the course for the degree of Bachelor of Medicine before entering the service.

PAGE 63.

Section 115.

Rule 2.

Add:

The orders in the footnote on page 62 do not apply also to the Officers described in the Exception to the Proviso, who may be appointed, if not more than 28 years of age.

SEPARATE REVENUE.

ASSESSED TAXES.

Income Tax.

The 19*th August* 1886.

No. 2633.—In exercise of the powers conferred by Section 38 of Act II of 1886 (An Act for imposing a tax on income derived from sources other than agriculture), and in partial modification of the Notifications cited in the margin, the Governor-General in Council is pleased to rule that voluntary deposits in Railway Provident Funds and Savings Banks, which are held at the absolute disposal of the contributor or depositor, shall not be exempt from liability to assessment under the said Act.

No. 1042, dated 5th March 1886.
No. 1383, dated 14th June 1886.

No. 2635.—In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor-General in Council is pleased to declare that the East Indian Railway Savings Bank shall be deemed to be a Service Fund within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593 of 5th February 1886.

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 20*th August* 1886.

PENSIONS.

No. 563.—Deputy-Commissary and Honorary-Captain Mathew Johnstone, Public Works Department, is transferred to the pension establishment.

O. R. NEWMARCH, *Major-General,*

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

Simla the 16th August 1886.

No. 212.—The Governor-General in Council is pleased to make the following promotions to and in the classes of Chief and Superintending Engineers, with effect from the dates specified :

Names.	From	To	With effect from	Nature of promotion.
* * *	* * *	* * *	* *	* *
Wright, J. W. ...	Superintending Engineer, 2nd Class, sub. *pro tem.*	Superintending Engineer, 2nd Class.	5th July, 1886.	Permanent.
* * *	* * *	* * *	* *	* *
Higham, T. ...	Superintending Engineer, 3rd Class, *temporary rank.*	Superintending Engineer, 3rd Class.	1st August, 1886.	Sub. *pro tempore.*

W. S. TREVOR, *Colonel, R.E.,*

Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, SEPTEMBER 2, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 28TH AUGUST 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.—CODES.

Simla, the 23rd *August* 1886.

No. 2693.

CIVIL PENSION CODE.

PAGE 33.

Section 70.

Rule 2.

Insert the following Exception under this Rule :

"*Exception.*—The services of subordinates of Treasurers in the Punjab, including Tahsildars and Photadars, who were in employ on the 23rd August, 1886, qualify, provided they were—

(1) appointed by district officers;

(2) discharging duties and receiving pay regulated under conditions laid down by Government; and

(3) other than mere servants of Treasurers liable to be removed whenever a change might take place in the incumbency of the office of a Treasurer."

SEPARATE REVENUE.

STAMPS.

Non-Judicial.

Amendments, &c.

The 24*th August* 1886.

No. 2727.—In exercise of the powers conferred by Sections 9 and 56 of the Indian Stamp Act, 1879, the Governor-General in Council directs that the following shall be added

to Rule 10 (*b*) of the Rules promulgated by Notification in this Department, No. 1288, dated the 3rd March 1882:

"The Superintendent in the Office of the Superintendent of Stamps, Lahore, is empowered to initial any label or labels, and to attach his usual signature to any instrument immediately under the labels, during the absence of the Superintendent of Stamps from Lahore."

D. BARBOUR,

Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, SEPTEMBER 9, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 4TH SEPTEMBER 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.—CODES.

Simla, the 31*st August*, 1886.

No. 2841.

CIVIL PENSION CODE.

PAGE 120.

Appendix A. Form G.

Substitute the following for the heading of columns 2, 6, 10 *and* 14 *:—*

"Number exposed to risk, namely, Half the sum of the numbers on the roll at the beginning and at the end of the year as shown in lines 4 and 9 of Form F."

Add the following as a footnote to the words "Number died in" *in columns* 3, 7, 11 *and* 15 *of this Form :—*

"The number to be entered in this column is the number of reported deaths (line 11 of Form F), *plus* the number of lapses (line 12 of Form F), *minus* the number of renewals (line 6 of Form F)."

The 1*st September*, 1886.

No. 2879.

CIVIL PENSION CODE.

PAGE 43.

Section 91.

Substitute the following for the Exception under this Rule :—

"Watandars (Hereditary District Officers) and their deputies in the Kaira Collectorate and in the undermentioned talukas of the Panch Mahals, namely, Godhra, Kálol, and Dohad and the Petás of Hálol and Jhalod, if transferred to qualifying service, count their previous service."

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 3rd September, 1886.

No. 2929.—Under Section 38, Act II of 1886, the Governor-General in Council is pleased to make the following Rule:

Rule.

The official allowance which an Agent of a Prince or State in India in alliance with Her Majesty, who has been duly accredited to represent the Prince or State for political purposes in any place within the limits of British India, receives, as such Agent, in British India from the Prince or State, shall be exempt from liability to assessment under Act II of 1886.

No. 2933.—Under Section 38, Act II, 1886, the Governor-General in Council has been pleased to make the following Rule:—

Rule.

Sums paid by way of subscription or premium to the Royal Artillery Marriage Society or to the Bombay Mutual Life Assurance Society shall be exempt from liability to the tax under Act II of 1886, in the same manner as if they were paid to an Insurance Company in respect of an insurance or deferred annuity described in Section 5, sub-section (1), clause (g), of that Act.

D. BARBOUR,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 1st September, 1886.

No. 223.—The following is published for general information:—

No. 1347 G., dated 30th August, 1886.

RESOLUTION—By the Government of India, Public Works Department.

Addition of a period not exceeding three years to the pensionable service of Civil Engineers who were appointed to the Department as Assistant Engineers, 1st Grade.

Read again—

Despatch from Secretary of State, No. 71 P.W., dated 13th November, 1884.

Public Works Department Resolution No. 1442 G., dated 13th December, 1884.

Despatch from Secretary of State, No. 14 P.W., dated 23rd April, 1885.

RESOLUTION.—In the Despatch of November 1884, read in the preamble, the Secretary of State for India sanctioned a period not exceeding three years being added to the pensionable service of Civil Engineers, who were appointed to the Department as Assistant Engineers, 1st Grade, after they had left other employment in India, on the same conditions that the concession had previously been sanctioned for Civil Engineers, who were appointed to the Department with initial rank higher than that of 1st Grade Assistant Engineer; these conditions were—

i. That they were appointed before the 1st November 1873.

ii. That they did not receive a bonus on leaving the service of a Guaranteed Railway Company.

In giving publicity to His Lordship's sanction in Rule V of Public Works Department Resolution No. 1442 G., dated 13th December, 1884, the conditions attached to the grant of the concession were omitted.

His Excellency in Council is pleased to order the words "After they had left other employ in India" to be expunged from the Rule, the Secretary of State having in the Despatch of the 23rd April, 1885, quoted in the preamble, authorised the extension of the concession to all Civil Engineers appointed to the 1st Grade of Assistant Engineers on entering the Department, provided the conditions laid down are fulfilled.

Rule V of the Resolution now read again is accordingly reconstructed as follows :—

V.—Civil Engineers, who were appointed before 1st November, 1873, to the Department as Assistant Engineers, 1st Grade, will be allowed on account of previous experience to add to their pensionable service a period not exceeding three years, provided such previous experience was not acquired before the age of 25. This concession will not, however, be granted to any officer taken over, directly or indirectly, from one of the Guaranteed Railway Companies, who received a bonus on leaving the service of the Company.

ORDER.—Ordered, that this Resolution be communicated to the Local Governments, Administrations and Officers noted on the margin, and that it be published in the *Gazette of India* and in all local official Gazettes.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana, and Biluchistan.
The Accountant-General, Public Works Department.
The Inspector-General of Military Works.
The Director-General of Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.
The Superintendent of Works, Simla Imperial Circle.

W. S. TREVOR, *Colonel, R.E.*,
Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, SEPTEMBER 16, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 11TH SEPTEMBER 1886.

HOME DEPARTMENT.

NOTIFICATIONS—ECCLESIASTICAL.

Simla, the 6th September 1886.

No. 238.—Her Majesty's Secretary of State has permitted the Reverend F. V. Knox, M.A., a Junior Chaplain on the Bengal (Lahore) Establishment, to resign his appointment, with effect from the 19th instant.

FORESTS.

The 10th September 1886.

No. 805 *F.*—In supersession of the Notification of this Department No. 702F., dated the 13th ultimo, it is hereby notified that the following temporary promotions are made during the absence on seventy-three days' privilege leave of Mr. A. L. Home, Conservator of Forests of the 3rd (officiating 2nd) Grade in Bengal:—

* * * * * * * *

Mr. H. C. Hill, Officiating Conservator of Forests of the 3rd Grade in the Punjab, to officiate in the 2nd Grade of Conservators, from the 21st June to the 12th August 1886 (inclusive), *vide* Notifications No. 513F., dated the 19th June, and No. 604F., dated the 23rd July 1886.

* * * * * * * *

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.—GENERAL.

Simla, the 10th September 1886.

No. 682—61-9 *G.*—Mr. W. R. Lawrence, C.S., Under-Secretary to the Government of the Punjab, is appointed to be Under-Secretary to the Government of India in the Revenue and Agricultural Department, substantively *pro tempore*, with effect from the 13th instant, during the absence of Mr. C. S. Bayley, or until further orders.

C. J. LYALL,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Simla, the 10th September 1886.

No. 3065.—The following grade promotion and reversions among officers of the Account Department are hereby notified :—

* * * * * * * *

With effect from the 22nd August 1886, in consequence of the return from privilege leave of Mr. T. W. Rawlins—

Mr. E. J. Sinkinson to cease to officiate as Accountant-General, Class II, and to officiate as Accountant-General, Class III.

* * * * * * * *

Mr. F. De H. Larpent to cease to officiate as Enrolled Officer, Class II, and to officiate as Enrolled Officer, Class III.

* * * * * * * *

D. BARBOUR,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 10th September 1886.

PROMOTIONS.

No. 614.—The following promotions are made, subject to Her Majesty's approval :—

* * * * * * * *

BENGAL STAFF CORPS.

* * * * * * * *

Lieutenants to be Captains. Dated 10th September 1886.

* * * * * * * *

John Mark Anthony Retallick.

* * * * * * * *

O. R. NEWMARCH, *Major-General,*

Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, SEPTEMBER 23, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 18TH SEPTEMBER 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.—CODES.

Simla, the 11th September 1886.

No. 3085.

DEFINITIONS.

PAGES XIV, XV.

Insert the following under the definition of "Rule of Proportions," *after the Heading* "Leave under the Rules in Chapters VI and X, Civil Leave Code":—

"Leave under the Rules of 1886 published in Clause 51 of the India Army Circular of the 30th April 1886.

All Leave—The whole pensionable service.

NOTE.—In calculating the charge to be borne by a Foreign Body and the British Government, the period of service, and not the aggregate salary drawn, is taken into Account.)"

The 14th September 1886.

No. 3121.

CIVIL PENSION CODE.

PAGE 1.

Section 1.

Substitute the word "Commissioned" *for* "Covenanted" *before* "Medical Officers" *in line* 3 *of this Section.*

CIVIL LEAVE CODE.

PAGES 175, 176, AND 177.

Section 79.

Substitute the word " Commissioned " *for* " Covenanted " *in line* 2 *of the Note under Rule* 2 *in line* 2 *of Rule* 13, *and in line* 4 *of Rule* 14, *under this Section.*

The 16*th September* 1886.

No. 3173.

CIVIL LEAVE CODE.

PAGE 164.

Section 61.

Rule 1.

Add the following to this Rule :—

Furlough under Rules XI and XXV of the Military Furlough Rules of 1868 corresponds to special leave under this Section.

The 17*th September* 1886.

No. 3237.

CIVIL PENSION CODE.

Erratum.

In the Notification by the Government of India in the Department of Finance and Commerce No. 2693, dated the 23rd August, 1886, published at page 509 of the *Gazette of India* of the 28th idem, *for* " Tahsildars " *read* " Tahvildars."

J. F. FINLAY,

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, SEPTEMBER 30, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 25TH SEPTEMBER 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

PROCLAMATION.

Simla, the 25th September 1886.

WHEREAS it is necessary for the purposes of the Statute 33 Vic., Cap. 3, Section 1, and of the Upper Burma Laws Act, 1886, Sections 1, 2, 3, 6, 7, 8 and 10, that Upper Burma should be under the administration of a Chief Commissioner;

And whereas it is expedient for other purposes that the whole of the Province of Burma as constituted by the Upper Burma Laws Act, 1886, Section 2, should be under the administration of the Chief Commissioner of the territory known formerly as British Burma and now as Lower Burma;

It is hereby proclaimed that the Governor-General in Council has, in exercise of the powers conferred upon him by the Statute 17 and 18 Vic., Cap. 77, Section 3, taken Upper Burma under his immediate authority and management with the sanction and approbation of the Secretary of State for India, and placed Upper Burma under the administration of the Chief Commissioner of Lower Burma, who shall henceforth be styled the Chief Commissioner of Burma.

MEDICAL.

Simla, the 20th September 1886.

No. 480.—The services of the undermentioned Commissioned Officers of the Indian Medical Service are temporarily placed at the disposal of the Military Department:—

* * * * * * * *

Surgeon B. Doyle.

* * * * * * * *

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION—FORESTS.

Simla, the 24th September 1886.

No. 848 F.—In supersession of the Notification of the Home Department No. 252 F., dated the 9th April last, it is hereby notified that Mr. H. H. Davis, Deputy Conservator of Forests of the 2nd Grade in Bengal and officiating in the 1st Grade of Deputy Conservators, held the appointment of Deputy Conservator of the 1st Grade substantively *pro tempore* from the 11th November 1885, to the 20th June 1886, (inclusive), reverting to his officiating appointment in that grade on the 21st June 1886; and that Mr. H. C. Hill, Deputy Conservator of the 2nd Grade in Burma and officiating Conservator of Forests in the Punjab, is appointed permanently to the 1st Grade of Deputy Conservators, with effect from the 21st June 1886.

C. J. LYALL,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 24th September 1886.

RETIREMENTS.

No. 647.—Brigade-Surgeon Robert Sander Bateson is permitted to retire from the service, with effect from the 1st September 1886, subject to Her Majesty's approval.

O. R. NEWMARCH, *Major-General,*

Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, OCTOBER 7, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 2ND OCTOBER 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Simla, the 30th September 1886.

No. 1430.—Under the provisions of Section 4 of Act XVIII of 1884 (The Punjab Courts Act, 1884), the Governor-General in Council is pleased to appoint Mr. J. D. Tremlett, M.A., C.S., Additional Judge of the Chief Court, Punjab, to be a Judge of that Court.

No. 1433.—In exercise of the power conferred by Section 139 of Act XXVI of 1881 (The Negotiable Instruments Act, 1881, as amended by Act II of 1885), the Governor-General in Council is pleased to make the following Rules for the guidance and control of Notaries Public appointed under that Act, and fixing the fees payable to those Notaries :—

1. Notaries Public shall, in transacting business under the Act, use the forms set forth in the Appendix to this Notification.

2. Besides recording declarations of payment for honour (Section 113), Notaries Public shall, following the practice existing in the Presidency-towns, also register notings and protests made by them. No particular form of register is necessary for these purposes, but Notaries Public shall keep a substantial blank book in which to enter copies of all the letters which they may write presenting bills for acceptance or payment or better security ; of all bills* noted or protested, or paid for honour, together with all endorsements thereon (including that made by themselves, to the effect that the bill has been noted or protested for non-acceptance or non-payment or want of better security) ; and of all protests made by themselves and of all declarations made by payers for honour. Notaries Public shall, further, after examination of each entry in the book, affix their signature thereto, and, where demand of acceptance or payment or better security was made by a clerk, shall cause him to affix his signature also to the entry relating to the demand.

* In cases where the language of the bill is unknown to the Notary Public, and where it is impossible to find any one acquainted with the language of the bill to copy it into the register, an entry in the register of an abstract of the bill will be sufficient.

protest against the drawer of the said bill of exchange, and all other parties thereto and all others concerned for all exchange, re-exchange, and all costs, damages, and interest present and to come for want of acceptance of the said bill.

Which I attest.

(Sd) *A. B.*,

Notary Public.

M. N. } Witnesses.
O. P. }

NOTE.—When, after a bill is protested and before the protest is drawn up, it is accepted for honour, the protest should further state the name of the person by whom and of the person for whom, and the manner in which, such acceptance was offered and effected.

IV.

FORM OF PROTEST OF PROMISSORY NOTE OR BILL OF EXCHANGE FOR NON-PAYMENT.

(SEE SECTION 101.)

On the day of 18 , I, *A. B.*, a Notary Public appointed under the Negotiable Instruments Act, 1881, of

in (*here state the local area for which the Notary Public has been appointed*) in British India, at the request of *C. D.* of , did cause due and customary presentment to be made at (*in person*) (*by my clerk*) (*by registered letter*) to and did demand payment of the promissory note (or bill of exchange, *as the case may be*) hereto annexed (or "a literal transcript whereof and of everything written or printed thereupon is hereto annexed") from *E. F.*, the maker of the said promissory note (*or* drawee, *or* acceptor, of the said bill of exchange, *as the case may be*), to which demand he made answer (*state the terms of his answer, if any*) or ("to which demand he gave no answer"); wherefore I, the said Notary, at the request aforesaid, by this writing, do, in the presence of *M. N.* and *O. P.*, witnesses, protest against the maker of the said promissory note (*or* the drawer of the said bill of exchange, *as the case may be*) and all other parties thereto and all others concerned for all exchange, re-exchange, and all costs, damages, and interest present and to come for want of payment of the said promissory note (*or* bill of exchange, *as the case may be*).

Which I attest.

(Sd.) *A. B.*,

Notary Public.

M. N. } Witnesses.
O. P. }

NOTE.—When, after a bill is protested and before the protest is drawn up, it is paid for honour, the protest should further state the name of the person by whom and of the person for whom, and the manner in which, such payment was offered and effected.

V.

PROTEST OF PROMISSORY NOTE OR BILL OF EXCHANGE FOR NON-PAYMENT WHEN THE MAKER, DRAWEE, OR ACCEPTOR (AS THE CASE MAY BE) CANNOT BE FOUND.

(SEE SECTION 101.)

(*a*) *Where search was made by Notary Public in person or by his clerk.*

On the day of 188 , I, *A. B.*, a Notary Public appointed under the Negotiable Instruments Act, 1881, of in (*here state the local area for which the Notary Public has been appointed*) in British India, at the request of *C. D.* of

, did (*in person*) (*by my clerk*) make due search at for *E. F.*, the maker (*or* drawee, *or* acceptor, *as the case may be*) in order to present to and demand from him payment of the promissory note (or "bill of exchange," as the case may be) hereto annexed (or "a literal transcript whereof and of everything written or printed thereupon is hereto annexed"), but was unable to find him; wherefore I, the said Notary, at the request aforesaid, by this writing, do, in the presence of *M. N.* and *O. P.* witnesses, protest against the maker of the said promissory note (*or* drawer of said bill of exchange, *as the case may be*) and all other parties thereto and all others concerned for all exchange, re-exchange, and all costs, damages, and interest present and to come for want of payment of the said promissory note (*or* bill of exchange, *as the case may be*).

(*b*) *Where registered letter was sent to the maker, drawee, or acceptor.*

On the day of 18 , I, *A. B.*, a Notary Public appointed under the Negotiable Instruments Act, 1881, of in (*here state the local area for which the Notary Public has been appointed*) in British India, at the request of *C. D.* of , did send by post a registered letter addressed to *E. F.* at , the maker *or* drawee, *or* acceptor (*as the case may be*), wherein I enclosed and demanded from him payment of the promissory note (or " bill of exchange," *as the case may be*) hereto annexed (or " a literal transcript whereof and of everything written or printed thereupon is hereto annexed "), but the letter was returned undelivered because the said *E. F.* could not be found ; wherefore I, the said Notary, at the request aforesaid by this writing, do, in the presence of *M. N.* and *O. P.*, witnesses, protest against the maker of the said promissory note (*or* the drawer of the said bill of exchange, *as the case may be*) and all other parties thereto and all others concerned for all exchange, re-exchange, and all costs, damages and interest present and to come for want of payment of the said promissory note (*or* bill of exchange, *as the case may be*).

Which I attest.

(Sd.) *A. B.*,

Notary Public.

M. N., *O. P.* } Witnesses.

NOTE.—When, after a bill is protested and before the protest is drawn up, it is paid for honour, the protest should further state the name of the person by whom and of the person for whom, and the manner in which, such payment was offered and effected.

VI.

FORM OF PROTEST OF BILL OF EXCHANGE FOR BETTER SECURITY.
(SEE SECTION 101.)

On the day of 18 , I, *A. B.*, a Notary Public appointed under the Negotiable Instruments Act, 1881, of

in (*here state the local area for which the Notary Public has been appointed*) in British India, at the request of *C. D.* of , did exhibit the bill of exchange hereto annexed (or " a literal transcript whereof and of everything written or printed thereupon is hereto annexed ") to *E. F.*, the person on whom the said bill is drawn, and whose acceptance appears thereon, and did demand better security for the payment thereof when the same should become payable in consequence of the said *E. F.* having become insolvent (or " his credit having been publicly impeached," *as the case may be*,) to which demand he made answer (or " to which demand he gave no answer ") ; wherefore I, the said Notary, at the request aforesaid, by this writing, do, in the presence of *M. N.* and *O. P.*, witnesses, protest against the drawer of the said bill of exchange and the acceptor and all other parties thereto and all others concerned for all exchange, re-exchange, and all costs, damages, and interest present and to come for want of better security for the payment of the said bill when due and payable.

Which I attest.

(Sd.) *A. B.*,

Notary Public.

M. N., *O. P.* } Witnesses.

NOTE.—When, after a bill is protested and before the protest is drawn up, it is accepted for honour, the protest should further state the name of the person by whome and of the person for whom, and the manner in which, such acceptance was offered and effected.

VII.

FORM OF PROTEST OF BILL OF EXCHANGE FOR BETTER SECURITY WHEN THE ACCEPTOR CANNOT BE FOUND.

(SEE SECTION 101.)

(*a*) *Where search was made by Notary Public in person or by his clerk.*

On the day of 18 , I, *A. B.*, a Notary Public appointed under the Negotiable Instruments Act, 1881, of in (*here state the local area for which the Notary Public has been appointed*) in British India, at the request of *C. D.* of , did (*in person*) (*by my clerk*) make due search at for *E. F.*, in order

to exhibit the bill of exchange hereto annexed (or "a literal transcript whereof and of everything written or printed thereupon is hereto annexed") to the said *E. F.*, the person on whom the said bill is drawn, and whose acceptance appears thereon, and demand better security for the payment thereof when the same should become payable in consequence of his having become insolvent (or "his credit having been publicly impeached," *as the case may be*), but was unable to find him; wherefore I, the said Notary, at the request aforesaid, by this writing, do, in the presence of *M. N* and *O P.*, witnesses, protest against the drawer of the said bill of exchange and the acceptor and all other parties thereto and all concerned for all exchange, re-exchange, and all costs, damages, and interest present and to come for want of better security for the payment of the said bill when due and payable.

(*b*) *Where registered letter was sent to the acceptor.*

On the day of 18 , I, *A. B.*, a Notary Public appointed under the Negotiable Instruments Act, 1881, of in (*here state the local area for which the Notary Public has been appointed*) in British India, at the request of *C. D.* of , did send by post a registered letter addressed to *E. F.* at , wherein I enclosed the bill of exchange hereto annexed (*or* "a literal transcript whereof and of everything written or printed thereupon is hereto annexed"), and did by such letter demand from the said *E. F.*, the person on whom the said bill is drawn and whose acceptance appears thereon, better security for the payment thereof when the same should become payable in consequence of his having become insolvent (*or* "his credit having been publicly impeached," *as the case may be*), but the said letter was returned undelivered because the said *E. F.* could not be found; wherefore I, the said Notary, at the request aforesaid, by this writing, do, in the presence of *M. N.* and *O. P.*, witnesses, protest against the drawer of the said bill of exchange and the acceptor and all other parties thereto and all others concerned for all exchange, re-exchange, and all costs, damages, and interest present and to come for want of better security for the payment of the said bill when due and payable.

Which I attest.

(Sd.) *A. B.*,

Notary Public.

M. N. }
O. P. } Witnesses.

NOTE.—When, after a bill is protested and before the protest is drawn up, it is accepted for honour, the protest should further state the name of the person by whom and of the person for whom, and the manner in which, such acceptance was offered and effected.

VIII.

FORM OF NOTICE OF PROTEST TO DRAWER TO BE GIVEN BY A NOTARY PUBLIC.

(SEE SECTION 102.)

Take notice that a bill of exchange for (*here state the amount*) drawn by you under date the on and payable at has been dishonoured by non-acceptance (*or* non-payment, *as the case may be*) and protested, and that you will be held liable thereon.

(Sd. *A. B.*,

Notary Public.

IX.

FORM OF NOTICE OF PROTEST TO INDORSER TO BE GIVEN BY A NOTARY PUBLIC.

(SEE SECTION 102.)

Take notice that a bill of exchange for (*here state the amount*) drawn by under date the on and payable at and bearing your endorsement has been dishonoured by non-acceptance (*or* non-payment, *as the case may be*) and protested, and that you will be held liable thereon.

(Sd.) *A. B.*,

Notary Public.

X.

FORM OF NOTARIAL ACT OF DECLARATION HAVING BEEN MADE BY A PAYER FOR HONOUR.
(SEE SECTION 113.)

On the day of 18 , I, *A. B.*, a Notary Public appointed under the Indian Negotiable Instruments Act, 1881, of , in (*here state the local area for which the Notary Public has been appointed*) in British India, do hereby certify that the bill of exchange hereto annexed (or "a literal transcript whereof and of everything written or printed thereupon is hereto annexed") (now protested for non-payment) was this day exhibited to *Y. Z.* of in the Presidency/Province of , in British India (*or to* his agent in this behalf, *as the case may be*), who declared before me that he, the said *Y. Z*, would pay the amount of the said bill under protest for the honour of (*here insert the name of the party for whose honour the payment is to be made*), holding the said (*here insert the name of the party for whose honour the payment is to be made*) and the drawer and all other proper persons responsible to him, the said *Y. Z.*, for the amount of the said bill and for all proper costs, interest, damages, and expenses ; I have, therefore, in the presence of *M. N.* and *O. P.*, witnesses, granted this Notarial Act of honour accordingly.

Which I attest.

(Sd.) *A. B.*,

Notary Public.

M. N. } Witnesses.
O. P. }

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

The 29*th September* 1886.

No. 3393.—Mr. G. C. Walker, B.C.S., having been appointed to officiate as Under-Secretary to the Government of India in the Department of Finance and Commerce, assumed charge of that appointment before noon on the 23rd September, 1886.

CODES.

The 30*th September* 1886.

No. 3427.

PAY AND ACTING ALLOWANCE CODE.

PAGE 268.

Section 5.

Insert the following as "Note (4)" *under this Section :—*

["NOTE (4).—For the purposes of this Section, promotion to a higher grade of the same appointment is to be treated as promotion to a higher appointment."]

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 30*th September* 1886.

No. 3438.—In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor-General in Council directs that in line 1 of each of the forms of certificate B and C appended to the Rules prescribed in Financial Notification No. 593, dated the 5th February 1885, the name of the owner of the Securities shall be inserted after the words "Income of."

J. F. FINLAY,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 1st October 1886.

FURLOUGH AND LEAVE.

No. 652.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India :—

* * * * * * * *

Major A. de C. Rennick, Bengal S. C. (m. c.), for one month.

Captain L. J. H. Grey, Bengal S. C. (u. p. a.), for seven days.

* * * * * * * *

LONDON GAZETTE.

No. 654.—The following extracts are published for general information :—

"London Gazette," dated the 27th August 1886, page 4178.

WAR OFFICE;

Pall Mall 27th August 1886.

MEMORANDA.

The undermentioned Lieutenant-Colonels to be Colonels :—

* * * * * * * *

George Gordon Young, Bengal Staff Corps. Dated 13th June 1886.

PROMOTIONS.

No. 657—PUBLIC WORKS DEPARTMENT—

* * * * * * * *

Assistant-Commissary and Honorary Lieutenant William James to be Deputy. Commissary,—

with effect from the 18th May 1886, *vice* Deputy-Commissary and Honorary Captain M. Johnstone, retired.

* * * * * * * *

O. R. NEWMARCH, *Major-General,*

Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, OCTOBER 14, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 9TH OCTOBER 1886.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Simla, the 6th October 1886.

His Excellency THE VICEROY will leave Simla on Thursday, the 28th October 1886.

His Excellency will visit Mooltan, Baháwalpur, Lahore, Ahmedabad, Baroda, Goa, Bombay, Poona, Hyderabad, Mysore, Bangalore, Trichinopoly, Madura, Tanjore and Pondicherry, at which place His Excellency will embark in the I. G. S. *Clive* for Calcutta, and will probably arrive at Calcutta on or about Monday, the 13th December 1886.

By Command,

WILLIAM BERESFORD, *Major*,

Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS—PUBLIC.

Simla, the 4th October 1886.

No 1572.—The following Resolution is published for general information :—

No. $\frac{34}{1573-98}$

Extract from the Proceedings of the Government of India in the Home Department (Public),—under date Simla, the 4th October 1886.

RESOLUTION.

A prolonged correspondence has taken place with Her Majesty's Government on the subject of the system under which Natives of India are admitted either to the Covenanted Civil Service under the Statute 21 & 22 Vic., cap. 106, section 32, or under the Statute 33

Vic., cap. 3, section 6, to offices formerly reserved exclusively to members of that Service. As a result of this correspondence, Her Majesty's Secretary of State has recently accepted a suggestion made by the Government of India that the question of the admission of Natives of India to such service and offices should be reopened and carefully considered, and has requested that a Commission should be appointed in India for that purpose. He has also expressed a desire that the enquiry to be made by the Commission should extend, not only to the admission of Natives to the offices referred to above, but to their employment in all branches of the public service connected with the civil administration of the country. From the subjects to be referred to the Commission, all questions connected with the conditions on which English candidates are admitted to the Indian Civil Service examination in England are excluded.

In regard to the constitution of the Commission, the Secretary of State indicates his view that it should include a proportion of Native members, which may sufficiently represent the different classes and modes of thought in India, and that it should also include a trained English lawyer, if possible, of judicial experience. In regard to its object, the Commission would, broadly speaking, be required to devise a scheme which may reasonably be hoped to possess the necessary elements of finality, and to do full justice to the claims of Natives of India to higher and more extensive employment in the public service. The Governor-General in Council fully and cordially accepts this decision, and in accordance therewith has resolved to appoint a Commission for the purpose of giving effect to it. In making the suggestion which has now resulted in this decision, the Government of India expressed the belief that any scheme to be entirely satisfactory would require Parliamentary legislation hereafter. It may be further remarked that the investigations of the Commission now to be constituted will be preparatory to the Parliamentary enquiry into Indian affairs which it is the intention of Her Majesty's Government to undertake at an early date.

2. As regards the composition of the Commission, the Governor-General in Council, in view of the scope of the enquiry and the magnitude and variety of the interests involved, considers that the matter can be best dealt with by a Commission consisting of about fifteen members, including the President, for which office His Excellency in Council has selected the Hon'ble Sir Charles Aitchison, K.C.S.I., C.I.E., Lieutenant-Governor of the Punjab. The Governments of Madras, Bombay, Bengal and the North-Western Provinces with Oudh will each be invited to submit the names of three officers whose personal experience of the actual working of district administration (including as far as possible in that term both executive and judicial branches) has been sufficiently varied and extensive to entitle them to speak with authority upon that subject for their own Provinces. From the names thus submitted the Governor-General in Council will select a representative for each of the four Provinces above mentioned. The Punjab will be represented by the President. With a view to ensure the proper representation of Native opinion on the Commission, the Local Governments named should at once take such steps as may in their opinion be necessary to ascertain the persons regarded as most completely representative of Native opinion, and as commanding the widest confidence amongst their fellow-countrymen; and the Governor-General in Council would be glad to be furnished as soon as may be found possible by each of the above Local Governments with the names of not less than three gentlemen, being natives of the Province concerned, who are considered best fitted to represent on the Commission the several classes and modes of thought in the Province. From the names so submitted, His Excellency in Council will choose four Provincial representatives, and he will also reserve the power of making, after due consideration and enquiry, additional nominations, with a view to the more complete representation of Native views. A representative of the non-official European and of the Eurasian community respectively will be selected by the Governor-General in Council, and to this end the Local Governments mentioned above are requested to submit the names of the gentlemen who, in their opinion, would best represent the views of those communities respectively. His Excellency will also appoint a delegate on behalf of the Government of India and a trained English lawyer of judicial experience. The duties of Secretary of the Commission will be performed by Mr. F. C. Daukes, one of the Under-Secretaries to the Government of India, who will be specially deputed for this purpose.

3. The enquiry is to embrace the employment of Natives of India not only in appointments ordinarily reserved by law for members of the Covenanted Civil Service, but also in the Uncovenanted Service generally, including in this term the lower administrative appointments, executive and judicial, and all special Departments connected with the civil administration of the country. The enquiry thus contemplated is not only one of great magnitude and importance, but such as requires a careful preliminary collection of facts. Such an investigation has already been made in regard to the class of appointments hitherto ordinarily reserved for the Covenanted Civil Service and in regard to uncovenanted executive and judicial posts; but no such investigation has been prosecuted in the case of other branches of the public service. For these reasons, and also because the constitution of a Commission, settled rather with reference to the considerations likely to arise in connection with the posts

above referred to, might not be altogether suitable for an enquiry into special branches of the public service, it seems desirable that the two matters should be separately dealt with. For the present, accordingly, the Government of India thinks it well that the Commission should direct its attention mainly to the question of the conditions under which Natives of India should be employed in the posts which are ordinarily reserved for the Covenanted Service, and to questions relating to the admission of Natives of India and Europeans respectively to those branches of the Uncovenanted Service which are directly engaged in the executive and judicial administration of the country. The enquiry in regard to other branches of the public service will thus be postponed until the more important question has been dealt with. It may afterwards be convenient to reconstitute the Commission with a view to enable it to deal with the remaining questions, which are more or less technical in their character, and for a proper settlement of which it is essential that recourse should be had to the professional opinion of experts.

4. With reference to the preliminary collection of facts declared in the foregoing paragraph to be a necessary preparatory step in this enquiry, it must here be stated that the question of the proper strength of the Covenanted Service has already formed the subject of careful examination, and important decisions upon it have been arrived at by the Government of India in communication with Her Majesty's Secretary of State. All relevant papers bearing on this question will be laid before the Commission, and it is believed that, in view of the discussions which have already taken place, and the conclusions which have been come to, there will be no necessity to go over the same ground again. The Commission, however, is not precluded from reviewing the facts thus collected or the conclusions thus arrived at. Accordingly, should it find in the course of its investigations reason for thinking that a further limitation in the number of posts reserved by law for the Covenanted Service is desirable, or that the larger employment of Natives of India in particular offices or classes of offices connected with the civil administration not now usually held by them may be conducive to the public good, either absolutely or on condition of the freer admission of Europeans to offices from which they in their turn are now excluded, it will not be debarred from submitting any recommendations it may desire on such points. These, however, should be regarded as supplementary points, and the most important duty of the Commission in this portion of its enquiries will be to consider the means best adapted to secure the admission of competent Natives of each Province of India to such full proportion of the Covenanted Service employed in that Province as may not under the orders of Her Majesty's Government be reserved for Europeans.

5. As regards the scope of the enquiry to be entrusted to the Commission, it may further be stated that the investigation should not be confined to the rules framed under the Statute 33 Vic., cap. 3, section 6, but should be instituted with a view to Parliamentary legislation, if necessary. It is not possible to specify at the present moment with any approach to completeness the various points which should come under the consideration of the Commission, but attention may be drawn to the great importance of conducting a careful enquiry into the evidence as to the existence and extent of any dissatisfaction which may be felt by the Native community in regard to the existing Statutory Service; into the grounds upon which any such feeling, if it prevails, is based; into the question whether it is the Statute of 1870 itself that is objected to or the rules framed under it; and into the results of the selections made under the Statute. It may be observed that the Statute of 1870 is one of remarkable breadth and liberality; that it empowers the Government of India and the Secretary of State acting together to frame rules under which Natives of India may be admitted to any of the offices hitherto reserved to the Covenanted Civil Service; and that it would appear that there is practically no method of selecting Natives for higher employment in India which its provisions would not allow to be attempted. The grounds therefore of any objection to a Statute of this character require careful scrutiny.

6. It has been suggested that the Act of 1870 is open to objection, because it admits persons to specific appointments only, and not to membership in an organized "Service." The reasons for this desire to be enrolled in a Service should be fully weighed, and it should be considered how far the privileges of pay, promotion, and retiring annuity which Indian public servants enjoy through belonging to the Covenanted Civil Service, and the conditions generally under which they hold their offices, are suitable to Natives of India obtaining office under the Statutory Rules. It appears to be expressly suggested that the Act of 1870 is unpopular, because a person appointed under it draws, according to the rules laid down, pay at a lower rate than if he were a member of the Indian Civil Service appointed after competition in London. This point will require serious consideration from the Commissioners, because, among other reasons, it raises an important question as to the financial saving which it is generally supposed will arise from the more extensive employment of Native gentlemen in the public service.

7. If it be found on enquiry that it is the Statutory Rules which excite dissatisfaction, and not the Statute itself, the grounds of such dissatisfaction should be closely examined. It will be most useful to ascertain, for example, whether the communities of the various Provinces, and especially the classes from which Native public servants are commonly drawn, disapprove of selection in any form, with or without probation; whether competition of some sort is the only mode of selection which commends itself to them; and whether they think that a combination of both systems possessess advantages, more especially with regard to the promotion to higher office of deserving members of the subordinate executive and judicial services. It is scarcely necessary to remark that in a country of such extent as India, inhabited by a population so vast and various, and of such unequal civilization, the evidence taken on these points, to be of real value, should be collected over a wide area and from numerous classes of people.

8. In connexion with the question whether or not it is desirable that there should be a competitive examination in England for Natives of India, the Commission will no doubt fully examine into and report on the advantages and disadvantages of competitive selection in India, on the conditions of such competition, on the view which is likely to be taken of such a system by the Native community at large, and on the desirability or otherwise of requiring or encouraging candidates selected in India to proceed to England with a view to passing there a period of probationary training. If the Commissioners are favourable to the maintenance, subtantially, of the present system, which permits Natives to compete in England, it will be necessary to enquire what are the limits of age for Native candidates, and what the changes (if any) in the character of their examination which the Commissioners would recommend. It has already been stated that no question regarding English candidates is referred to the Commission; but, in view of the difficulty of reconciling the systems which are respectively best adapted to the two classes, and supposing that the Commission decide on recommending the maintenance of the present system of competitive examination in England, the Commissioners should give special attention to a suggestion made by the Bengal Government that the number of Native probationers to be selected by competitive examination in London should be first fixed, and that the Native candidates should be selected by an examination separate from that of the Europeans, and especially adapted as regards limits of age and otherwise to the conditions of Natives of India.

9. With regard to the question of affording facilities to Natives of India to proceed to England to compete for the Indian Civil Service, the Commissioners will doubtless be able to obtain much valuable evidence from an enquiry on the following points: (1) whether there is reason to believe that the young Natives obtained under the existing system of the open competition in England for the public service in India are the best as regards character and capacity who could be got for it under any system; (2) whether such a system is favourably looked upon by large and important classes in India; and (3) what is the relative weight to be attached to recent representations which affirm the general willingness of Indian youths to cross the sea for education, and to others which as strongly deny it. The British Indian Association, for example, appears to have said in a petition to Parliament that "a journey to England entails not only expense and hardship, but the loss of social position to all but the small minority who break with Indian society from personal motives, and are unable to faithfully reflect its sentiments by reason of their isolation."

10. In conclusion, the Governor-General in Council would observe that he has no desire to fetter the discretion of the Commission as to the particular method of enquiry which it desires to pursue. The correspondence which has taken place with Her Majesty's Secretary of State and with Local Governments and Administrations on the subject of the Statute of 1870 and the Rules framed thereunder will be placed at the disposal of the Commission, and, with this correspondence before it, it will devolve upon the Commission to determine the particular method or methods of enquiry which may be best calculated to effect the object which the Government has in view.

A complete list of the names of the members composing the Commission will be published in a subsequent Resolution.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Local Governments and Administrations marginally noted, with the request that due facilities may be afforded to the Commission in the discharge of the duties entrusted to it. The attention of the Governments of Madras, Bombay, Bengal, and the North-Western Provinces and Oudh is at the same time invited to the instructions contained in paragraph 2 of the Resolution.

Madras.	Central Provinces.
Bombay.	Burma.
Bengal.	Assam.
N. W. P. and Oudh.	Coorg.
Punjab.	Hyderabad.

Ordered also, that a copy of the Resolution be forwarded to the several Departments of the Government of India for information and communication to the Heads of Departments subordinate to them; and that copies be forwarded to the officers noted in the margin.

Superintendent of Port Blair and the Nicobars.
Sanitary Commissioner with the Government of India.
Surgeon-General with the Government of India.
Secretary to the Board of Examiners.
Registrar of the Calcutta University.
Registrar of the High Court, Calcutta.
Director General of Statistics to the Government of India.
Director General of the Archæological Survey of India.

Ordered further, that a copy of the Resolution be forwarded to the Hon'ble Sir Charles Aitchison, K.C.S.I., C.I.E., Lieutenant-Governor of the Punjab, for information.

MEDICAL.

The 6th October 1886.

No. 514.—The services of Surgeon-Major B. Franklin, Joint Medical Officer in charge of Simla, are temporarily placed at the disposal of the Government of the Punjab, with effect from the 4th November 1886.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.—CODES.

The 6th October 1886.

No. 3536.

CIVIL PENSION CODE.

PAGE 39.

Section 82.

Exception.

Before the word "establishments" *in line* 1 *of this Exception, add the following words* "and district gardens"

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 8th October 1886.

No. 3567.—In exercise of the powers conferred by Section 6 of Act II. of 1886, the Governor-General in Council is pleased to exempt from liability to the tax payable under that Act during the year ending the 31st March 1887, all persons (other than servants of the Government or of a local authority) residing in the town or fort of Jhansi or in any of the lands which may be ceded to the British Government in accordance with the proposal referred in the preamble to Part I. of the Jhansi and Morar Act, XVII. of 1886, whose annual income from all sources is less than one thousand rupees.

J. F. FINLAY,

Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 5th October 1886.

No. 251.—Mr. T. Moss, Examiner of Public Works Accounts, Punjab, retired from the service, with effect from the 20th September 1886, in terms of Section 110, Rule 9A, Note 3, of the Civil Pension Code.

No. 252.—Colonel P. Lambert, R.E., Examiner of Public Works Accounts, Bombay, is transferred as Examiner of Public Works Accounts, Punjab.

No. 255.—Captain J. W. Thurburn, R.E., Executive Engineer, 3rd Grade, North-Western Provinces and Oudh, temporarily employed in the Punjab, is permanently transferred to that Province.

H. A. BROWNLOW, *Colonel, R.E.,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, OCTOBER 21, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 16TH OCTOBER 1886.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Simla, the 12th October 1886.

His Excellency THE VICEROY AND GOVERNOR-GENERAL will leave Simla on Thursday, the 28th October 1886.

His Excellency will visit Mooltan, Bahawalpur, Lahore, Ahmedabad, Baroda, Goa, Bombay, Poona, Hyderabad, Mysore, Bangalore, Trichinopoly, Madura, Tanjore and Pondicherry, at which place His Excellency will embark in the I. G. S. *Clive* for Calcutta, and will probably arrive at Calcutta on or about Monday, the 13th December 1886.

All covers intended to reach His Excellency the Viceroy and Governor-General and Party during His Excellency's journey should be addressed "Governor-General's Camp" without the addition of any post town.

The Party accompanying His Excellency the Viceroy on tour is as follows :—

† D. MACKENZIE WALLACE, Esq.,
Private Secretary.

† MAJOR LORD WILLIAM BERESFORD, V.C., C.I.E.,
Military Secretary.

1. MAJOR H. COOPER, Aide-de-Camp.	1. Will accompany as far as Hyderabad; thence proceed to Calcutta.
2. MAJOR ROWAN HAMILTON, Aide-de-Camp.	2. Will join at Bombay, relieve Mr. Gordon, Aide-de-Camp, and accompany the remainder of the Tour.
† SURGEON J. FINDLAY, M.B., Surgeon to the Viceroy.	
3. CAPTAIN LEONARD GORDON, Aide-de-Camp.	3. Will proceed to Hyderabad direct, and see all arrangements are complete for reception of His Excellency there.
4. LIEUTENANT LORD HERBRAND RUSSELL, Aide-de-Camp.	4. Will join at Hyderabad, and accompany the rest of the Tour.

5. LIEUTENANT L. GORDON, Aide-de-Camp. — 5. Will accompany as far as Bombay and then proceed to Calcutta.

† J. MCFERRAN Esq.,
Assistant Private Secretary.

6. H. M. DURAND, Esq., C.S.I., Foreign Secretary. — 6. Will accompany as far as Bangalore.

7. A. CRAWFORD, Esq., Commissioner, Southern Division, Bombay. — 7. Will join at Surat, and accompany to Goa and Bombay.

8. W. J. CUNINGHAM, Esq., Under-Secretary, Foreign Department. — 8. Will relieve Mr. Durand at Bangalore, and accompany the rest of the Tour.

† W. EVANS-GORDON, Esq.,
Attaché, Foreign Office.

† Will go through the whole Tour.

All communications connected with business of a more routine nature should be sent, as usual, to the head-quarters of the several Departments.

By Command,
WILLIAM BERESFORD, *Major*,
Military Secretary to the Viceroy.

FOREIGN DEPARTMENT.

NOTIFICATION.

Simla, the 12th October 1886.

No. 1728 *F.*—The services of the undermentioned officers, employed under the orders of Her Majesty's Commissioner for the Delimitation of the Afghan Boundary, are replaced at the disposal of their respective Departments, with effect from the date of their arrival in India from the Frontier :—

* * * * * * * *

Punjab Government.

Ressaldar-Major Muhammad Aslam Khan, Commandant Corps of Jezailchis.

Kazi Muhammad Aslam Khan, Assistant Commissioner, 3rd Grade.

Sardar Sher Ahmad Khan, Officiating Extra Assistant Commissioner.

Khan Bahadar Ibrahím Khan, Assistant District Superintendent of Police, 2nd Class, 1st Grade.

Ghulam Ahmad, C.I.E., Extra Assistant Commissioner, 5th Grade.

H. M. DURAND,
Secretary to the Government of India.

MILITARY DEPARTMENT.

RETIREMENTS.

Simla, the 15th October 1886.

No. 693.—Brigade-Surgeon James Fairweather, M.D., is permitted to retire from the service, with effect from the 19th October 1886, subject to Her Majesty's approval.

O. R. NEWMARCH, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 11th October 1886.

No. 258.—The following promotions are made in the Superior Accounts Establishment :—

Name.	From	To	With effect from
* * *	* * * *	* * * *	* *
Lieutenant W. R. Hilliard, R.E.	Deputy Examiner, 2nd Grade, temporary.	Deputy Examiner, 2nd Grade, permanent.	20th September, 1886.
* * *	* * * *	* * * *	*

The 14th October 1886.

No. 263.—The following Assistant Engineers, 2nd Grade, appointed by the Secretary of State for India in Council from the Royal Indian Engineering College, who have gone through a course of practical training in England, are posted as follows :—

* * * * * * * *

To Punjab.

Mr. Frank Grant.

Mr. Frederick William Carne.

The 15th October 1886.

No. 267.—Mr. G. H. LeMaistre, Deputy Examiner, attached to the Office of Examiner at Public Works Accounts, Punjab, is transferred to the Office of the Examiner of Accounts, North-Western Railway.

W. S. TREVOR, *Colonel, R.E.,*

Secretary to the Government of India.

DIEU ET MON DROIT. HONI SOIT QUI MAL Y PENSE.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, OCTOBER 28, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA" SUPPLEMENT DATED 9TH OCTOBER 1886.

HOME DEPARTMENT.

No. $\frac{35}{1616\text{-}26}$.

Extract from the Proceedings of the Government of India, in the Home Department (Public),—under dated Simla, the 8th October 1886.

READ the undermentioned papers :—

Notes, dated 15th August 1884, by Mr. B. M. Malabari of Bombay—(1) on Infant Marriage in India ; and (2) on Enforced Widowhood.

Home Department Circular No. $\frac{39}{1506\text{-}15}$, dated 11th September 1884, asking for opinions on the proposals contained in the above notes.

Read also the following replies to the Circular of September 1884 :—

From the Government of Madras, No. 2250, dated 24th September 1885, and enclosures.
" " Bombay, No. 1112, dated 26th March 1885, and enclosures.
" " " No. 1504, dated 25th April 1885, and enclosures.
" " " No. 1751, dated 12th May 1885, and enclosures.
" " " No. 1846, dated 18th May 1885, and enclosures.
" " " No. 3283, dated 29th August 1885, and enclosures.
" " " No. 54, dated 8th January 1886, and enclosures.
" " Bengal, No. 348, dated 2nd March 1886, and enclosures.
" " the North-Western Provinces and Oudh, No. $\frac{125}{111\text{-}408\text{-}3}$, dated 5th February 1885.
" " the Punjab, No. 825, dated 23rd March 1885, and enclosures.
" Chief Commissioner, Central Provinces, No. 593-29, dated 18th February 1885.
" " British Burma, No. 877-143 N., dated 30th September 1884.
" " Assam, No. 6739, dated 16th October 1884.
" " Coorg, No. 1306-184, dated 5th January 1885.
" Resident at Hyderabad, No. 308 G., dated 13th August 1885, and enclosures.

Read further the following papers :—

Endorsement from the Legislative Department, No. 159, dated 28th January 1886, forwarding a letter from the Hon'ble H. St. A. Goodrich, of the Madras Civil Service, on the discouragement of child-marriages and he amelioration of the condition of widows amongs Hindus, and enclosures.

Endorsement from the Government of Madras, No. 140 (Mis.,) dated 22nd January 1886, forwarding copy of a letter from the President, Founder, Hindu Sahba, with copies of notes by the Sabha in explanation of orthodox Hindusim on the subject of marriage.

RESOLUTION.

IN the "Notes" referred to in the preamble, Mr. B. M. Malabari of Bombay, a gentleman known to the Indian public for his public-spirited efforts to promote social reform, brings to the notice of the Government of India important considerations connected

with the questions of infant marriages and widowhood in India. In his "Notes" Mr. Malabari forcibly depicts the evils incident to those customs, and calls upon the Government to take measures for mitigating them, while he at the same time suggests the direction which, in his opinion, such measures of mitigation might follow. He thinks that the practice of infant marriage might be discouraged were the Educational authorities to rule that no student with a child-wife should be eligible for University degrees, and if the various heads of Government Departments were instructed to give the preference to those applicants for employment in the public service who were unmarried. In regard to widow remarriage, Mr. Malabri thinks that, among other palliatives, good would come if Government were to take action with a view to providing (1) that no Hindu girl who during her minority had lost her husband, or the person to whom she had been betrothed, should be condemned to perpetual widowhood against her will; (2) that arrangements might be made in suspected cases to ascertain whether a widow had adopted seclusion voluntarily or whether it had been forced upon her; (3) that every widow, of whatever age, should have the right to complain to the authorities of social ill-usage, and that proper facilities should be afforded her for the purpose; and (4) that it should be declared illegal for priests to excommunicate either the parties contracting a second marriage, or their relations and connexions.

2. Copies of Mr. Malabari's Notes were forwarded to Local Governments and Administrations with the remark that the subject was one of great importance to the social well-being of the people, and that the Governor-General in Council would be glad to receive any observations which the local authorities might desire to make on the proposals. Local Governments and Administrations were at the same time encouraged to consult such official or non-official persons as were considered to be well acquainted with native feeling on the question.

3. All replies from Local Governments and Administrations have now been received. They bear testimony to the good which even already has been done by Mr. Malabari's endeavours to apply a remedy to a state of things which no section of the community regards altogether with approval, and which some consider to be a great abuse. But while thus regarding with sympathy Mr. Malabari's praiseworthy efforts, all the Local Governments and Administrations exhibit complete unanimity of opinion against the adoption of the legislative action and the imposition of the executive disqualifications which Mr. Malabari advocates. After careful consideration, the Governor-General in Council agrees with the unanimous conclusion arrived at on the subject by the local authorities, and he will endeavour to state as briefly as possible the reasons which have led him to that conclusion.

4. In dealing with such subjects as those raised in Mr. Malabari's Notes, the British Government in India has usually been guided by certain general principles. For instance, when caste or custom enjoins a practice which involves a breach of the ordinary criminal law, the State will enforce the law. When caste or custom lays down a rule which is of its nature enforceable in the Civil Courts, but is clearly opposed to morality or public policy, the State will decline to enforce it. When caste or custom lays down a rule which deals with such matters as are usuallay left to the option of citizens, and which does not need the aid of Civil or Criminal Courts for its enforcement, State interference is not considered either desirable or expedient.

In the application of such general principles to particular cases, there is doubtless room for differences of opinion; but there is one common-sense test which may often be applied with advadtage in considering whether the State should or should not interfere in its legislative or executive capacity with social or religious questions of the kind now under notice. The test is, "Can the State give effect to its commands by the ordinary machinery at its disposal?" If not, it is desirable that the State should abstain from making a rule which it cannot enforce without a departure from its usual practice or procedure.

If this test be applied in the present case, the reasons will be apparent why His Excellency in Council considers that interference by the State is undesirable, and that the reforms advocated by Mr. Malabari, which affect the social customs of many races with probably as many points of difference as of agreement, must be left to the improving influences of time, and to the gradual operation of the mental and moral development of the people by the spread of education.

It is true that that the British Government in India has by its legislation set up a standard of morality independent of, and in some material respects differing from, the standard set up by caste; and it may be that the former standard has had some beneficial effect in influencing native customs, practices, and modes of thought. But legislation, though it may be didactic in its effect, should not be undertaken for merely didactic purposes; and in the competition of influence between legislation on the one hand, and caste or custom on the other, the condition of success on the part of the former is that the Legislature should keep within its natural boundaries, and should not, by overstepping those boundaries, place itself in direct antagonism to social opinion.

4. Of the suggestions made in the course of the voluminous correspondence quoted in the premable, the only two which do not seem to the Government of India to be open to serious objection on ground of principle are (1) the amendment of Section 2 of Act XV of 1856 as to the forfeiture of property of a widow on remarriage; and (2) the supply of machinery by which a Hindu widow, who fails to obtain the consent of her caste-fellows to her remarriage, may nevertheless marry without renouncing her religion.

But although there is much to be said in favour of each of these suggestions, the Governor-General in Council, as at present advised, would prefer not to interfere, even to the limited extent proposed, by legislative action until sufficient proof is forthcoming that legislation is required to meet a serious practical evil, and that such legislation has been asked for by a section, important in influence or number, of the Hindu community itself.

5. With this expression of his views, His Excellency in Council has decided to publish all the opinions which have been submitted to the Government of India on this important question in the form of a Selection from its Records.

ORDER.—Ordered, that a copy of this Resolution be forwarded to all Local Governments and Administrations for information;

that the Resolution be published in the Supplement to the *Gazette of India* for general information;

and that the Resolution, together with the papers read in the preamble, be published as a Selection from the Records of the Government of India.

[True Extract.]
A. P. MACDONNELL,
Offg. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 16TH OCTOBER 1886.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Simla, the 15th October 1886.

VOLUNTEER CORPS.

2nd Punjab (Simla) Volunteer Rifle Corps.

No. 681.—Mr. Norman Colin McLeod to be Lieutenant, *vice* Lieutenant W. H. Lett, who has resigned the appointment.

* * * * * * * *

No. 692.—VOLUNTEER CORPS—

1st Punjab Volunteer Rifle Corps.

Lieutenant William Mitchell to be Captain, *vice* Captain Stranack, become supernumerary.

Mr. Cecil Ernest Gladstone to be Lieutenant, *vice* Lieutenant W. Mitchell, promoted.

O. R. NEWMARCH, *Major-General,*
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 23RD OCTOBER 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—MEDICAL.

Simla, the 20th October 1886.

No. 537.—The services of Lala Gokal Chand, Uncovenanted Medical Officer in medical charge of the junior grades of the Secretariat Establishments of the Government of India at Simla, are temporarily placed at the disposal of the Government of the Punjab, with effect from the 1st November 1886.

A. P. MACDONNELL,
Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATION.

Simla, the 22nd October 1886.

No. 2013 *G.*—The services of Colonel H. M. B. Burlton, B.S.C., lately Cantonment Magistrate of Morar, are placed at the disposal of the Government of the Punjab for employment as an Officiating Cantonment Magistrate in the Punjab, with effect from the date of joining.

H. M. DURAND,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS—CODE.

Simla, the 18th October 1886.

No. 3710.

CIVIL PENSION CODE.

PAGE 69.

Section 128.

Example (1).

Insert the words " or puckalli's" *after* " water carrier's " *in line* 4 *of this Example.*

The 22nd October 1886.

No. 3841.

CIVIL PENSION CODE.

PAGE 29.

Chapter IX.

Section 57.

Exception (1).

Insert after " Hospital Assistant " *in line* 8 *the words* " or Native Doctor as the case may be."

J. F. FINLAY,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 22nd October 1886.

PROMOTIONS.

No. 705.—The following promotions are made, subject to Her Majesty's approval :—

Captain Dudley Elphinstone Gouldsbury,—16th October 1886.

O. R. NEWMARCH, *Major-General,*
Secretary to the Government of India.

Government Gazette

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PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 30TH OCTOBER 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Simla, the 27th October 1886.

No. 1560.—The services of Captain C. J. Robarts, Officiating Cantonment Magistrate, Punjab, are replaced at the disposal of the Military Department, with effect from the afternoon of the 20th September 1886.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

Simla, the 29th October 1886.

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

No. 3920.—In exercise of the power conferred on him by Section 38 of Act II of 1886, His Excellency the Governor-General in Council is pleased to rule that a capital sum paid in commutation of the whole or a portion of a pension is not liable to tax under the said Act.

ORDER.—Ordered, that this Resolution be communicated to the Military Department, with reference to its office memorandum No. 1490-B., dated the 15th October 1886, to the other Departments of the Government of India; to all Local Governments and Administrations; and to all Accountants-General and Comptrollers.

J. F. FINLAY,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 29th October 1886.

RETIREMENTS.

No. 724.—The undermentioned officers have been permitted to retire from the service, with effect from the dates specified, subject to Her Majesty's approval :—

* * * * * * * *

Deputy Surgeon-General Henry Walter Bellew, C.S.I.,—14th November 1886.

O. R. NEWMARCH, *Major-General,*

Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, NOVEMBER 11, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 6TH NOVEMBER 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—CONDITIONS.

Simla, the 4th November 1886.

PUBLIC SERVICE COMMISSION.

No. 1858A.—The following Resolution is published for general information :—

No. 42—1859-98.

***Extract from the Proceedings of the Government of India in the Home Department (Public), under date Simla, the 4th November* 1886.**

Read—

Paragraphs 2 and 10 of Home Department Resolution No. 34—1573-98, dated the 4th October 1886, directing the formation of a Commission to enquire into and report upon the question of the admission of Natives of India to the various branches of the Public Service connected with the Civil Administration of the country.

RESOLUTION.

His Excellency the Governor-General in Council is now pleased to appoint the following Gentlemen to be Members of the Commission mentioned in the preamble. His Excellency in Council reserves the power of making, after further enquiry and consideration, additional nominations, should it at any time appear desirable to do so :—

The Hon'ble SIR C. U. AITCHISON, K. C. S. I., C.I.E., Lieutenant-Governor of the Punjab,—*President.*

SIR C. A. TURNER, KT., C.I.E., late Chief Justice of the High Court of Judicature Madras.

MR. C. H. T. CROSTHWAITE, Bengal Civil Service, Chief Commissioner of the Central Provinces.

The Hon'ble ROMESH CHUNDER MITTER, B.L., Puisne Judge of the High Court of Judicature, Bengal.

The Hon'ble J. W. QUINTON, Bengal Civil Service, Additional Member of the Council of the Governor-General for making Laws and Regulations.

Mr. F. B. PEACOCK, Bengal Civil Service, Chief Secretary to the Government of Bengal.

RAJA UDHAI PERTAB SINGH, of Bhinga, Oudh.

Mr. H. J. STOKES, Madras Civil Service.

Mr. T. H. STEWART, Bombay Civil Service.

SAYID AHMAD, KHAN BAHADUR, C.S.I.

Mr. W. B. HUDSON, Mozufferpore.

KAZI SHAHBUDIN, KHAN BAHADUR, C.I.E., late Dewan of Baroda.

M. R. RY. SALEM RAMASWAMI MUDALIYAR, B.L., Madras.

Mr. W. H. RYLAND, Uncovenanted Civil Service, Officiating Superintendent of Stamps and Stationery, Calcutta.

RAO BAHADUR KRISHNAJI LUKSHMAN NULKAR, Poona.
Mr. D. S. WHITE, Madras.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the President and Members of the Commission and to all Local Governments and Administrations for information, and that it be published in the *Gazette of India*.

Ordered also, that a copy of the Resolution be forwarded to the several Department of the Government of India for information and communication to the Heads of of Departments under them; and that copies be forwarded to the Officers noted in the margin.

Superintendent of Port Blair and the Nicobars.
Sanitary Commissioner with the Government of India.
Surgeon-General with the Government of India.
Secretary to the Board of Examiners.
Registrar of the Calcutta University.
Registrar of the High Court, Calcutta.
Director-General of Satistics to the Government of India.
Director-General of the Archæological Survey of India.

ECCLESIASTICAL.

The 4th November 1886.

No. 281.—*Corrigendum.*—Substitute the following Rule for Rule XXVIII, Part VI of the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated 20th June 1885 :—

The rate of compensation for sittings for Roman Catholic soldiers shall be determined by the Public Works Department, with reference to the value and description of the accommodation provided, subject to a limit of Rs. 3 per seat per annum, broken periods within a year counting as a year; but when sittings are occupied consecutively for any period exceeding twelve months, payment will be made for the number of months in excess of the year, for which the sittings are so occupied, at the rate fixed for the year.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

No. 1885 *F.*

Simla, the 1*st November* 1886.

On the return to India of the AFGHAN BOUNDARY COMMISSION, the Governor-General in Council desires to place on record his high appreciation of the valuable services rendered by Officers and Men during their two years' absence from British Territory.

COLONEL SIR WEST RIDGEWAY and the Political Officers under his orders have shown skill, judgment, and tenacity in their endeavours to secure the primary objects of the COMMISSION, and the results obtained in other Departments have been highly satisfactory; while the Military Escort, composed of Detachments of the 11th Bengal Lancers and 20th Punjab Infantry, have upheld throughout, by discipline, endurance and good conduct, the credit of Her Majesty's Army.

The Governor-General in Council heartily congratulates the Members of the COMMISSION upon the completion of their trying duty, and welcomes them back to the British Frontier.

The 5th November 1886.

No. 3927 *I.*—Whereas His Highness the Mahárája of Patiála, His Highness the Rája of Jínd and the Nawáb of Dujána have granted to the British Government full jurisdiction within the lands which lie within their respective States and are occupied, or may be hereafter occupied by the Rewári-Ferozepore State Railway (including the lands occupied as stations, out-buildings and for other railway purposes): In exercise of this jurisdiction, and of the powers conferred by Sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following notification :—

1. All laws for the time being in force in the Hissar District of the Punjab are hereby extended to the aforesaid lands.

2. The Deputy Commissioner of Hissar District, the Commissioner of the Delhi Division, the Financial Commissioners of the Punjab, and the Lieutenant-Governor of the Punjab and its Dependencies, for the time being shall respectively have within the aforesaid lands the same executive powers as they may respectively exercise within the British territories subject to their administration.

3. British Courts having jurisdiction within the Hissar District may exercise within the aforesaid lands the jurisdiction which they respectively exercise within the said district.

4. Within the aforesaid lands the administration of the Police shall be vested in the Assistant Inspector-General of Railway Police, or such other officer as the said Lieutenant-Governor may appoint, by name or in virtue of office, in that behalf. The Assistant Inspector-General, or other officer as aforesaid, shall have the same Police powers as may be exercised by the District Superintendent of Police, under any law for the time being in force in the Hissar District, in subordination to the Deputy Commissioner of the Hissar District and the Inspector-General of Police in the Punjab.

H. M. DURAND,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Simla, the 5th November 1886.

FURLOUGH AND LEAVE.

No. 735.—The undermentioned officer has been granted extension of furlough by the Secretary of State for India :—

* * * * * * * *

Major the Hon'ble G. C. Napier, C.I.E., General List, Infantry, (m. c.) for six months.

* * * * * * * *

O. R. NEWMARCH, *Major-General,*

Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, NOVEMBER 18, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 13TH NOVEMBER 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—MEDICAL.

Simla, the 12th November 1886.

No. 593.—Surgeon S. Little, M.D., Medical Officer, North-Western State Railway, obtained privilege leave for two months and fourteen days, with effect from the afternoon of the 18th May 1886.

No. 594.—The following arrangements were made for the temporary performance of the medical duties of the North-Western State Railway during the absence on leave of Dr. Little :—

Surgeon E. S. Brander, M.B., held charge from the afternoon of the 18th May to the forenoon of the 9th July 1886, and again from the forenoon of the 19th July to the afternoon of the 23rd idem.

Surgeon J. R. Adie held charge from the forenoon of the 9th July to the forenoon of the 19th idem, and again from the afternoon of the 23rd to the afternoon of the 31st idem.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, NOVEMBER 25, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 20TH NOVEMBER 1886.

HOME DEPARTMENT.

NOTIFICATION.—PUBLIC.

Calcutta, the 16th November 1886.

No. 1946.—The Governor-General in Council is pleased, under Section 27 of the Indian Arms Act, XI of 1878, to modify as follows the exemptions made in Home Department Notification No. 1168, dated 23rd July 1880:—

Clause (3) of the exemptions made by Notification No. 518, dated 6th March 1879, shall apply to the Punjab, so far as it relates to Military and Naval Officers, soldiers, sailors and volunteers serving the Government.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 19th November 1886.

FURLOUGH AND LEAVE.

No. 760.—The undermentioned officers have been granted extensions of furlough by the Secretary of State for India:—

Colonel A. F. P. Harcourt, Bengal S. C., (m.c.) for 182 days.

* * * * * * * *

E. H. H. COLLEN, *Lieut.-Colonel*,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.—CODES.

Calcutta, the 19th November 1886.

No. 4221.

CIVIL PENSION CODE.

PAGE 54.

Section 107.

Insert the following as Rule (f) under this section :—

Except under clause (*a*) of Section 107, in no case shall a medical certificate of incapacity for service be granted unless the applicant produce a letter from the head of his office or his department, to show that the latter is aware of his intention to appear before the Medical Officer.

J. WESTLAND,

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, DECEMBER 2, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 27TH NOVEMBER 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 26th November 1886.

No. 2038.—With reference to Home Department Resolutions, Nos. 26—953-63,* dated the 19th July 1883, and Nos. 31—1336-45, dated the 23rd August 1884, it is hereby notified that the examination prescribed for the filling up of vacancies in the clerical establishments of the Secretariat Offices of the Government of India and the Departments directly attached thereto will be held at Calcutta in the Senate House of the Calcutta University, and at Allahabad and Lahore, at the places to be appointed by the Governments of the North-Western Provinces and Oudh, and the Punjab, respectively, on Monday the 17th January, 1887, and following days. The hours of examination will be from 10 A.M. to 1 P.M. and from 1-30 P.M. to 4-30 P.M. daily.

(* Paragraph 5.)

The probable number of vacancies to be competed for is 3 in the Upper Division of Clerkships and 9 in the Lower Division. Of the 3 vacancies to be competed for in the Upper Division 2 will be reserved for candidates who may succeed in passing at the examination to be held at Calcutta and 1 for the candidate who passes best at Allahabad or Lahore. Of the 9 vacancies to be competed for in the Lower Division, 6 will be reserved for candidates who may succeed in passing at the examination to be held at Calcutta, and 3 for those who pass the examinations to be held at Allahabad and Lahore.

Candidates should pay the prescribed fees of Rs. 10 and Rs. 20 for the Lower and Upper Division, respectively, into the nearest Government Treasury, and forward the Treasury Receipt to the Secretary to the Board of Examiners. Candidates paying their fees in Calcutta should pay them into the Bank of Bengal.

Applications for permission to appear at the examinations should, as directed in the Home Department Resolution, Nos. 26—953-63, dated 19th July 1883, be made to the Secretary to the Board of Examiners, Calcutta, between the 1st and 15th days of December next (inclusive).

The attention of intending candidates is called to paragraphs 7* and 8 of the Resolution of the 19th July 1883, prescribing the particulars and documents which should accompany the application for permission to appear at the examination.

*(1) Evidence that the candidate is not less than 18 and not more than 24 years of age.

(2) A certificate that the candidate is of good moral character from the head of the Institution in which he has last been educated, or (when a year or more has elapsed since his education terminated) from some respectable householder, to whom he is well known in private life, and who is himself personally known to the head of some Government office, this last fact being certified by the countersignature of the officer in question.

ESTABLISHMENTS.

The 22nd November 1886.

No. 381.—Mr. H. E. Perkins is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st November 1886.

* * * *

EXAMINATIONS.

The 25th November 1886.

No. 69.—The following Regulations respecting the examination of candidates for the Civil Service of India, to be held in June 1887, are published for general information:—

EXAMINATIONS FOR THE CIVIL SERVICE OF INDIA.

REGULATIONS FOR THE OPEN COMPETITION OF JUNE 1887.

N.B.—The Regulations are liable to be altered in future years.

1. On the 1st June, 1887, and following days, an Examination, open to all qualified persons, will be held in London (*a*). Not fewer than persons will be selected, if so many shall be found duly qualified; *viz.*, for the Lower Provinces of Bengal (including Assam); for the Upper Provinces of Bengal (including the Punjab and Oudh); for Burma; for Madras; and for Bombay (*b*).

2. No person will be deemed qualified who shall not satisfy the Civil Service Commissioners—

(i) That he is a natural-born subject of Her Majesty.

(ii) That his age will be above seventeen years and under nineteen years on the 1st January 1887. [*N.B.—In the case of Natives of India this must be certified by the Government of India, or of the Presidency or Province in which the Candidate may have resided.*]

(iii) That he has no disease, constitutional affection, or bodily infirmity unfitting him, or likely to unfit him, for the Civil Service of India.

(iv) That he is of good moral character.

3. Should the evidence upon the above points be *primâ facie* satisfactory to the Civil Service Commissioners, the Candidate, on payment of the prescribed fee (*c*), will be admitted to the Examination. The Commissioners may, however, in their discretion, at any time prior to the grant of the Certificate of Qualification hereinafter referred to, institute such further inquiries as they may deem necessary, and if the result of such inquiries, in the case of any Candidate, should be unsatisfactory to them in any of the above respects, he will be ineligible for admission to the Civil Service of India; and if already selected will be removed from the position of a Probationer.

(*a*) An order for admission to the Examination will be sent to each Candidate on the 18th of May.

(*b*) The numbers will be announced hereafter.

(*c*) The fee (£5) will be payable by means of a special stamp according to instructions which will be communicated to Candidates.

4. The Examination will take place only in the following branches of knowledge :—

	Marks.
English Composition	300
(a) History of England—including a period selected by the Candidate ...	300
(a) English Literature—including books selected by the Candidate ...	300
Greek	600
Latin	800
French	500
German	500
Italian	400
(b) Mathematics (pure and mixed)	1,000
Natural Science; that is, the Elements of any two of the following Sciences, viz :— Chemistry, 500; Electricity and Magnetism, 300; Experimental Laws of Heat and Light, 300; Mechanical Philosophy with outlines of Astronomy, 300.	
Logic	300
Elements of Political Economy	300
(c) Sanskrit	500
(c) Arabic	500

Candidates are at liberty to name any or all of these branches of knowledge. No subjects are obligatory.

5. The merit of the persons examined will be estimated by marks, and the number set opposite to each branch in the preceding regulation denotes the greatest number of marks that can be obtained in respect of it.

6. The marks assigned to Candidates in each branch will be subject to such deduction as the Civil Service Commissioners may deem necessary (d), in order to secure that "a Candidate be allowed no credit at all for taking up a subject in which he is a mere smatterer."

7. The Examination will be conducted on paper and *vivâ voce*, as may be deemed necessary.

8. The marks obtained by each Candidate, in respect of each of the subjects in which he shall have been examined, will be added up, and the names of the several Candidates who shall have obtained, after the deduction abovementioned, a greater aggregate number of marks than any of the remaining Candidates, will be set forth in order of merit, and such Candidates shall be deemed to be Selected Candidates for the Civil Service of India, provided they appear to be in other respects duly qualified. Should any of the Selected Candidates become disqualified, the Secretary of State for India will determine whether the vacancy thus created shall be filled up or not. In the former case, the Candidate next in order of merit, and in other respects duly qualified, shall be deemed to be a Selected Candidate. A Selected Candidate declining to accept the appointment which may be offered to him will be disqualified for any subsequent competition.

9. Selected Candidates, before proceeding to India, will be on probation for two years, during which time they will be examined periodically, with a view of testing their progress in the following subjects (e) :—

	Marks.
1. Law	1,250
2. Classical Languages of India—	
Sanskrit	500
Arabic	400
Persian	400
3. Vernacular Languages of India (each)	400
4. The History and Geography of India	350
5. Political Economy	350

(a) A considerable portion of the marks for English History and Literature will be allotted to the work selected by the Candidate. (See notice on page 289.) In awarding marks for this, regard will be had partly to the extent and importance of the periods or books selected, but chiefly to the thoroughness with which they have been studied.

(b) The Examination will range from Arithmetic, Algebra, and Elementary Geometry up to the elements of the differential and integral calculus, including the lower portions of applied Mathematics.

(c) The standard of marking in Sanskrit and Arabic will be determined with reference to a high degree of proficiency, such as may be expected to be reached by a Native of good education.

(d) Marks assigned in English Composition and Mathematics will be subject to no deduction. Each science will, for the purpose of deduction, be treated as a separate subject.

(e) Full instructions as to the course of study to be pursued will be issued to the successful Candidates as soon as possible after the result of the Open Competition is declared.

In these Examinations, as in the Open Competition, the merit of the Candidates examined will be estimated by marks, and the number set opposite to each subject denotes the greatest number of marks that can be obtained in respect of it at any one Examination. The Examination will be conducted on paper and *vivâ voce*, as may be deemed necessary. The last of these Examinations will be held at the close of the second year of probation, and will be called the "Final Examination," at which it will be decided whether a Selected Candidate is qualified for the Civil Service of India. At this Examination Candidates will be permitted to take up any one of the following branches of Natural Science, *viz.*, Agricultural Chemistry, Botany, Geology, or Zoology for which 350 marks will be allowed.

10. Candidates will be tested during their probation as to their ability to perform journeys on horseback; and no Candidate will be deemed qualified for the Civil Service of India who fails to satisfy the Civil Service Commissioners of his competence in this respect.

11. Any Candidate who at any of the periodical Examinations shall appear to have wilfully neglected his studies or to be physically incapacitated for pursuing the prescribed course of training, will be liable to have his name removed from the list of Selected Candidates.

12. The Selected Candidates who, at the Final Examination, shall be found to have a competent knowledge of the subjects specified in Regulation 9, and who shall have satisfied the Civil Service Commissioners of their eligibility in respect of nationality, age, health, character and ability to ride, shall be certified by the said Commissioners to be entitled to be appointed to the Civil Service of India, provided they shall comply with the regulations in force at the time for that Service.

13. Persons desirous to be admitted as Candidates must apply on Forms,* which may be obtained from "The Secretary, Civil Service Commission, London, S. W.," at any time after the 1st December 1886. The Forms must be returned so as to be received at the Office of the Civil Service Commissioners on or before 31st March 1887 (*a*).

The Civil Service Commissioners are authorized by the Secretary of State for India in Council to make the following announcements :—

(1) Selected Candidates will be permitted to choose, according to the order in which they stand in the list resulting from the Open Competition, so long as a choice remains, the Presidency (and in Bengal the Division of the Presidency) to which they shall be appointed; but this choice will be subject to a different arrangement, should the Secretary of State, or the Government of India, deem it necessary (*b*).

(2) The Probationers, having passed the necessary Examinations, will be required to report their arrival in India within such period after the grant of their Certificate of Qualification as the Secretary of State may in each case direct.

(3) The Seniority in the Civil Service of India of the Selected Candidates shall be determined according to the order in which they stand on the list resulting from the Final Examination.

(4) An allowance amounting to £300 will be given to all Candidates who pass their probation at one of the Universities or Colleges which have been approved by the Secretary of State, *viz.*, the Universities of Oxford, Cambridge, Dublin, Glasgow, Edinburgh, St. Andrew's and Aberdeen; University College, London; and King's College, London; provided such Candidates shall have passed the required Examinations to the satisfaction of the Civil Service Commissioners, and shall have complied with such rules as may be laid down for the guidance of Selected Candidates.

Candidates are not permitted to migrate from the University originally chosen by them to another University without first applying to the India Office for the permission and receiving the sanction of the Secretary of State, who will not entertain such applications unless good and sufficient reasons are assigned.

(5) Selected Candidates desiring to remain in this country an additional year after the completion of their two years' probation for the purpose of taking a degree at one of the Universities above-mentioned should apply to the Secretary of State for India for permission to do so. Besides the allowances above mentioned, a bonus of £150 will, as a temporary and experimental measure, be paid to any Candidate who, having obtained permission to remain an additional year, passes an examination qualifying for a degree in Honours at Oxford or Cambridge, or, being a student of University College, London, passes with credit an Honour Examination of the University of London. This privilege will be hereafter extended to any other of the Universities above referred to, at which an academical distinction is obtainable which, in the opinion of the Secretary of State, corresponds to a degree in Honours at Oxford or Cambridge, and to obtain which the additional year's residence in this country is necessary.

(*a*) These forms should be accompanied by evidence on the points mentioned in Regulation 2, and by a list of the subjects in which the Candidate desires to be examined. Evidence of health and character must bear date not earlier than 1st March 1887. Applications for leave to alter or add to the list of subjects named will not be entertained unless received on or before the 4th of May.

(*b*) This choice must be exercised immediately after the result of the Open Competition is announced on such day as may be fixed by the Civil Service Commissioners.

* Copies of these Regulations and of the form of application may be obtained on application to the Secretary to the Government of India in the Home Department.

(6) All Selected Candidates will be required, after having passed the first periodical Examination, and before receiving the first instalment of their allowance, to attend at the India Office for the purpose of entering into an agreement binding themselves, amongst other things, to refund in certain cases the amount of their allowance in the event of their failing to proceed to India. A surety will be required.

(7) After passing the Final Examination, each Candidate will be required to attend again at the India Office, with the view of entering into covenants, by which, amongst other things, they will bind themselves to agree to such Regulations for the provision of pensions for their families as may be approved by the Secretary of State for India in Council. The stamps payable on these covenants amount to £1.

(8) Candidates rejected at the Final Examination of 1889 will in no case be allowed to present themselves for re-examination.

1887.

NOTICE RESPECTING THE EXAMINATION IN THE HISTORY OF ENGLAND AND ENGLISH LITERATURE.

HISTORY OF ENGLAND.

For the guidance of Candidates who may have a difficulty in making their selections for special study under this head, the following list is given as indicating the character and amount of reading that would be regarded as satisfactory.

Any one of the following periods, to be studied generally in "Bright's History," or (for the two first periods) Green's "History of the English People;" and more particularly in portions, selected by the Candidate, of the Text-books named:

1. A.D. 1066-1307.—Stubbs' Select Charters; Stubbs' Constitutional History of England; Freeman's Norman Conquest, Vol. V.

2. A.D. 1461-1588.—Hallam's Constitutional History of England; Froude's History of England; Brewer's Henry VIII.

3. A.D. 1603-1715.—Hallam's Constitutional History of England; Macaulay's History of England; Gardiner's History of England; Wyon's Reign of Queen Anne.

4. A.D. 1715-1805.—Lord Stanhope's History; Sir T. E. May's Constitutional History; Seeley's Expansion of England; Massey's Reign of George III.

ENGLISH LITERATURE.

Under this head there will be (besides the general paper) a special paper on the following books:—

1. *Spenser.—Faery Queen, Books I and II.*
2. Shakespeare.—Othello, Tempest.
3. Bacon.—Essays, XXVII-LVIII, inclusive.
4. Milton.—Paradise Lost, Books I and II.
5. Macaulay.—Biography of Johnson, Essay on Warren Hastings.

The oral examination in English Literature will have reference chiefly to such works, *not included in the foregoing list,* as the Candidate may offer for the purpose.

CIVIL SERVICE COMMISSION,
The 26th August 1886.

EVIDENCE OF AGE TO BE REQUIRED FROM CANDIDATES FOR THE CIVIL SERVICE OF INDIA.

I. Every Candidate born in the United Kingdom should produce a Certificate from the Registrar-General of Births, Marriages, and Deaths, or from one of his provincial officers. This Certificate may be obtained from the Registrar-General in London, Dublin or Edinburgh, or from the Superintendent Registrar of the district in which the birth took place.

II. A candidate born of European parents in India may produce a Certificate of Baptism from the district in which he was baptised. When such certificates are not in the possession of the candidates an Extract from the Registers kept at the India Office will probably be obtainable.

III. A Candidate who is a Native of India must have his age certified by the Government of India, or of the Presidency or Province in which he may have resided

Except as noted in paragraphs II and III, every Candidate is expected to produce a Certificate of *Birth*. The Civil Service Commissioners will not in ordinary cases accept a Certificate of Baptism, or other testimony, unless they are first satisfied that a Certificate of Birth cannot be procured.

Official Certificates of *Birth* may generally be obtained as follows:—

(*a*.) *For persons born in England or Wales since 30th June* 1837.—From the Registrar-General, Somerset House, London, or from the Superintendent Registrar of the district in which the birth took place.

(b.) *For persons born in Scotland since 31st December* 1854.—From the General Register Office, Edinburgh ; or from the Registrar of the parish or district in which the birth took place.

(c.) *For persons born in Ireland since 31st December* 1863.—From the General Register Office, Dublin ; or from the Superintendent Registrar of the district in which the birth took place.

(d.) *For persons of English, Scottish, or Irish parentage born on board British ships since the dates mentioned in (a), (b), and (c) respectively.*—From the General Register Office, London, Edinburgh, or Dublin, according to parentage.

(e.) *For persons born in India of European parents.*—From the India Office, London.

Any Candidate who cannot produce a Certificate of Birth from one of the authorities named should, if possible, procure a Certificate of Baptism, and should then apply to the Secretary, Civil Service Commission, for further instructions.

CIVIL SERVICE OF INDIA.

FORM OF APPLICATION; TO BE FILLED UP BY THE CANDIDATE HIMSELF.

*** *The order for admission to the Examination will not be issued unless the Form, filled up by the Candidate himself, is received at the Office of the Civil Service Commission on or before the* 31*st March* 1887.

Date ____________________

SIR,

BEING desirous to offer myself as a Candidate at the Examination for the Civil Service of India, which is appointed to commence on the 1st of June 1887, I transmit herewith, as required by the Regulations—

(1) A certificate of my birth, showing that I was born on the , day of 18 , and that therefore my age was above 17 years and under 19 years on the 1st of January 1887.

(1) If a General Register Office Certificate cannot be obtained, the instructions printed above will show what evidence should be supplied. If evidence is already in the hands of the Commissioners, strike out "A certificate of my birth," and insert "Evidence is already in the possession of the Commissioners"

(2) A certificate signed by of my having no disease, constitutional affection, or bodily infirmity unfitting me, or likely to unfit me, for the Civil Service of India.

(2) The terms indicated must appear in the certificate, which must be given after personal examination, and bear date not earlier than 1st March 1887.

(3) Proof of my moral character, *viz.* :—

(1) A testimonial from

(2) A testimonial from

(3) Two testimonials must be sent bearing date not earlier than 1st March 1887. One of them should be given by an intimate acquaintance (not a relative) of not less than three or four years' standing; the other, if the candidate has recently left school, should be given by his late schoolmaster, or if he has had employment of any kind, by his late employer. If the candidate has been at any University, he should send a certificate of good conduct from his College tutor.

(4) A statement of the branches of knowledge in which I desire to be examined.

(4) This should be given on the form herewith. If the History of England or English Literature be named, the schedule should also be filled up.

I have also to state, with reference to Section 2, Clause (i) of the Regulations, that I am a natural-born subject of Her Majesty.

I am, SIR,

Your obedient Servant,

Name in full ____________________

Address ____________________

____

To the Secretary,

Civil Service Commission,

London, S. W.

CIVIL SERVICE OF INDIA.

OPEN COMPETITION OF 1887.

Selection of subjects to be filled up and returned with the form of application.

*** Place your Initials against the Subjects which you select.

Subject	INITIALS
English Composition	...
*History of England	...
*English Literature	...
Greek	...
Latin	...
French	...
German	...
Italian	...
Mathematics (Pure)	...
" (Mixed	...

* State Periods and Books selected below.

Natural Science, *viz.*—

	Subject	INITIALS
Two of these only may be taken up.	Chemistry	...
	Electricity and Magnetism	...
	Experimenal Laws of Heat and Light	...
	Mechanical Philosophy and Astronomy	...
	Logic	...
	Elements of Political Economy	...
	Sanskrit	...
	Arabic	...

Any Candidate who wishes to decline *Oral Examination in any of the subjects selected by him, or the Practical Examination in Chemistry, should fill up the subjoined statement:* —

¶ You may insert here the word "not."

I do ¶ wish to be examined *orally* in__________

____

____

¶ You may insert here the word "not."

I do ¶ wish to be examined *practically* in Chemistry.

*Signature*__________

*Date*__________

To the Director of Examinations,

Civil Service Commission,

London, S. W.

CIVIL SERVICE OF INDIA.

Open Competition of 1887.

HISTORY OF ENGLAND.—Period and Text-books selected by the undersigned Candidate :—

Period

Text-books

ENGLISH LITERATURE.—Books offered by the undersigned Candidate for Oral Examination :—

*Signature*__________

To the Director of Examinations,

Civil Service Commission,

London, S. W.

JUDICIAL.

The 24th November 1886.

No. 1695.—The services of Captain W. S. Hewett, 8th Bengal Infantry, are replaced at the disposal of the Military Department.

No. 1697.—The services of Captain J. M. A. Retallick, 45th Bengal Infantry, are replaced at the disposal of the Military Department.

* * * * * * * *

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 25th November 1886.

No. 4335.—The services of Mr. G. C. Walker are replaced at the disposal of the Government of the Punjab with effect from the 15th November 1886.

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

The 25th November 1886.

No. 4330.—The Governor-General in Council has been pleased to make the following rules under Section 38, Act II of 1886, namely:—

Rules.

1. So much of the income of a person as is derived solely and directly from the production of indigo or the preparation thereof for the market shall not be liable to assessment under Act II of 1886.

2. Nothing in the foregoing rule is to be construed to affect Section 5, Sub-section (2), of the Act, with respect to the liability of an officer or servant of a person to whom that rule applies.

J. WESTLAND,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 26th November 1886.

FURLOUGH AND LEAVE.

No. 774.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty:—

Major J. Davidson, Bengal S. C., 3rd Punjab Cavalry, (m. c.) for one year.—Pension service,—23 years, 247 days.

* * * * * * * *

E. H. H. COLLEN, *Lieut.-Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, THURSDAY, DECEMBER 9, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 4TH DECEMBER 1886.

HOME DEPARTMENT.

NOTIFICATIONS.—MEDICAL.

Calcutta, the 1*st December* 1886.

No. 637.—The services of the following Commissioned Medical Officers are placed permanently at the disposal of the Government of the Punjab, with effect from the dates specified opposite their names :—

Surgeon T. R. Mulroney, M.D.,—1st September 1886.

Surgeon D. St. J. D. Grant,—19th October 1886.

The 3*rd December* 1886.

No. 643.—APPOINTMENT.—Surgeon-Major Samuel Haslett Browne, M.D., to be Joint Medical Officer of Simla.

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATION.—GENERAL.

Fort William, the 3*rd December* 1886.

No. 2251 *G.*—The services of Lieutenant H. S. P. Davies, Political Assistant of the 3rd class, sub. *pro tem.*, and Assistant to the Governor-General's Agent in Central India, are replaced at the disposal of the Government of the Punjab, with effect from the date on which he is relieved of his duties.

G. S. FORBES,

for *Secretary to the Government of India.*

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.—CODES.

Calcutta, the 30th November 1886.

CIVIL PENSION CODE.

Chapter IX.

Page 30.

Section 57.

No. 4393.—*Insert the following in line* 5 *of Exception* (6) *under this section, before the words "is a civil or a military charge"* :—

"and of a warrant medical officer in civil employment (see Special Army Circular, dated 16th July 1884, paragraph 36)."

The 2nd December 1886.

CIVIL PENSION CODE.

Page 99.

Section 179.

No. 4439.—Add the following rule to this section :—

4. Before sanctioning, or submitting for the orders of the Government of India, as the case may be, an application for the commutation of a pension, the Local Government shall obtain a report from the Account Officer as to the amount payable in commutation.

[NOTE.—This rule also applies to political pensions.]

J. WESTLAND,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 3rd December 1886.

FURLOUGH AND LEAVE.

No. 796.—The undermentioned officer is granted furlough out of India with the necessary subsidiary leave :—

Surgeon-Major G. Massy, (m. c.) for 91 days, under rule XI, clause 1, of the regulations of 1868.

E. H. H. COLLEN, *Lieut.-Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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LAHORE, THURSDAY, DECEMBER 16, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 4TH DECEMBER 1886.

FOREIGN DEPARTMENT.

NOTIFICATION.—GENERAL.

Fort William, the 2nd December 1886.

No. 2231 *G.*—Mr. J. H. Lace, Assistant Conservator of Forests, in Biluchistan, is granted three months' privilege leave with effect from the 23rd November 1886, or the subsequent date on which he may avail himself of it.

G. S. FORBES,

for *Secretary to the Government of India.*

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Fort William, the 30th November 1886.

No. 333.—Colonel R. Home, C.I.E., R. E., Chief Engineer and Joint Secretary to the Government of the Punjab, Public Works Department, Irrigation Branch, is appointed Inspector-General of Irrigation and Deputy Secretary to the Government of India in the Public Works Department, in succession to Major-General H. A. Brownlow, R.E.

Colonel J. M. Heywood, R.E., Superintending Engineer, 1st Class, Bengal, on furlough, is promoted to Chief Engineer, 3rd Class, *special,* and appointed Chief Engineer and Joint Secretary to the Government of the Punjab, Public Works Department, Irrigation Branch, *vice* Colonel R. Home, R.E.

Major F. J. Home, R.E., Superintending Engineer, 2nd Class, North-Western Provinces and Oudh, is temporarily transferred to the Punjab and appointed to officiate as Chief Engineer and Joint Secretary to that Government, with the temporary rank of Chief Engineer, 3rd Class, *vice* Colonel Heywood, R.E.

W. S. TREVOR, *Colonel, R.E.,*

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 11TH DECEMBER 1886.

HOME DEPARTMENT.

NOTIFICATION.—PUBLIC.

Calcutta, the 10th December 1886.

No. 2152.—The following extract, paragraph I, from a Despatch received from Her Majesty's Secretary of State for India, No. 96 (Public), dated the 28th October 1886, is published for general information :—

The undermentioned gentlemen have been appointed members of the Bengal Civil Service in the following order and to the provinces placed against their names :—

* * * * * * * *

Mr. Patrick James Fagan, North-Western Provinces, Punjab, &c.

* * * * * * * *

Mr. Arthur Christian Greer, North-Western Provinces, Punjab, &c.

* * * * * * * *

Mr. Henry Scott Smith, North-Western Provinces, Punjab, &c.

* * * * * * * *

A. P. MACDONNELL,

Offg. Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—GENERAL.

Calcutta, the 10th December 1886.

No. 1072—61-15 *G.*—Mr. W. R. Lawrence, C. S., who was appointed by Notification No. 682—61-9 G., dated the 10th September 1886, to be Under-Secretary to the Government of India in the Revenue and Agricultural Department, substantively *pro. tempore,* is confirmed in that appointment.

E. C. BUCK,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

Calcutta, the 8th December 1886.

No. 4550.—In exercise of the powers conferred by Section 38 of Act II of 1886, the Governor-General in Council is pleased to declare that the Provident Fund of the South Indian Railway Company shall be deemed to be a "Service Fund" within the meaning of Rule 13 of the Notification of the Government of India, Department of Finance and Commerce, No. 593, dated the 5th February 1886.

J. WESTLAND,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 10th December 1886.

APPOINTMENTS.

No. 808.—PERSONAL STAFF—

The following appointment has been made on the personal staff of the Hon'ble the Lieutenant-Governor of the Punjab :—

Captain J. F. Manifold, R.A., to be Aide-de-Camp. Dated 17th September 1886.

PROMOTIONS.

No. 817.—COLONEL'S ALLOWANCE—

The undermentioned officers of the Bengal Staff Corps are admitted to the Colonel's allowance with effect from the dates specified :—

* * * * * * * *

Colonel William George Davies, C.S.I.,—9th December 1886.

* * * * * * * *

E. H. H. COLLEN, *Lieut.-Colonel,*
Offg. Secretary to the Government of India.

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LAHORE, THURSDAY, DECEMBER 23, 1886.

PART II.

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FROM THE "GAZETTE OF INDIA," DATED 11TH DECEMBER 1886.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Fort William, the 4th December 1886.

No. 339.—The services of Captain C. Hoskyns, R. E., Executive Engineer, 2nd grade, Punjab, are replaced at the disposal of the Military Department, with effect from the 17th November 1886, the date on which he reverted to the Imperial Establishment.

W. S. TREVOR, *Colonel, R.E.,*

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 18TH DECEMBER 1886.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.—CODES.

LEAVE AND APPOINTMENTS.

Calcutta, the 13th December 1886.

No. 4654.

CIVIL PENSION CODE.

Page 95.

Section 173.

Add the following at the end of this section :—

These instructions should always request that payment be made from some specific date, the date being ascertained from the last-pay certificate.

The 17*th December* 1886.

No. 4735.

CIVIL PENSION CODE.

Page 11.

Section 11 (*c*).

For the words "or of the Municipal Corporation of the City of Bombay" *in this Exception, substitute the following*:—

"the Municipal Commissioner for the City of Bombay."

J. WESTLAND,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 17*th December* 1886.

PROMOTIONS.

No. 829.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonels in the Army.

* * * * * * * *

Lieutenant-Colonel Leopold John Herbert Grey, C.S.I., Bengal S. C.,—13th December 1886.

* * * * * * * *

E. H. H. COLLEN, *Lieut.-Colonel,*

Offg. Secretary to the Government of India.

Government Gazette

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LAHORE, THURSDAY, DECEMBER 30, 1886.

PART II.

Republications from "The Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED 25TH DECEMBER 1886.

MILITARY DEPARTMENT.

Fort William, the 24th December 1886.

No. 849.—COLONEL'S ALLOWANCE—

The undermentioned officers of the Bengal Staff Corps are admitted to the Colonel's allowance with effect from the 20th December 1886:—

Colonel James Edmund Bacon Parsons.

* * * * * * * *

E. H. H. COLLEN, *Lieut.-Colonel,*
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

ACCOUNTS AND FINANCE.

Calcutta, the 24th December 1886.

No. 4821.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

The President of the Finance Committee having reported to the Government of India that in accordance with the instructions conveyed in Financial Department No. 3397, dated 29th September, and No. 4745, dated 17th December, the Committee have made arrangements for the submission of their final report and have dissolved, it becomes necessary to arrange for the completion of enquiries in certain branches of the administration which have been instituted by the Committee, but for the prosecution and completion of which it is not necessary that so numerous a body as the Finance Committee should be retained.

2. The Government of India will dispose of the recommendations of the Committee in regard to the Provincial Contracts and such other subjects as can be disposed of on the reports already submitted. But the Government is not in a position to carry out effectively, without further aid, certain other of the enquiries which are at present in various stages of advancement, and which from their importance need the whole time and attention of the officers engaged in them. His Excellency in Council has, therefore, decided to avail himself for a further term of the services of Mr. C. A. Elliott, Chief Commissioner of Assam, and late President of the Finance Committee, to appoint him, while engaged on these further enquiries, Finance Commissioner with the Government of India; and to appoint Colonel Filgate and Mr. Bliss to be on special duty with the Finance Commissioner with the Government of India for the purpose of assisting him in completing the enquiries confided to him, Mr. Elliott will act under the instructions of the Government of India in the Financial Department as to the subjects to which his attention is to be directed, and will arrange, in communication with that Department, the order in which they shall be taken up, the mode in which the enquiries are to be pursued, and all other matters connected with the work entrusted to him. It will be understood that in all such enquiries Mr. Elliott and his Colleagues are acting on behalf and with the authority of the Government of India in the Financial Department. It is the intention of His Excellency in Council that their labours should be directed to the completion of enquiries which have been instituted by the Committee and are actually in progress, and it will not, save in exceptional cases (which will be subject to the limits within which, in paragraph 3 of the Resolution No. 649, dated 10th February 1886, the Finance Committee were instructed to confine themselves), be necessary for them to enter upon the examination of branches of the administration other than those to which the Committee have directed their attention.

Mr. S. Jacob will be deputed to act as Secretary to the Finance Commissioner with the Government of India, and replies to any letters issued by the Secretary, Finance Committee, which have not been answered up to date, should be addressed to him in that capacity.

ORDER.—Ordered, that this Resolution be published in the *Gazette of India*, and that copies of it be communicated to Mr. C. A. Elliott, Colonel A. J. Filgate, Mr. H. W. Bliss, and Mr. S. Jacob for information.

Ordered also, that the Resolution be communicated to the several Local Governments and Administrations, the Comptroller and Auditor General, and the several Accountants-General and Comptrollers.

J. WESTLAND,

Offg. Secretary to the Government of India.